

CITY OF LODI • CITY OF LODI

AS APPROVED BY THE
MAYOR AND CITY COUNCIL

CITY OF LODI
CALIFORNIA
1993-94

CITY COUNCIL
PHILLIP A PENNINO
MAYOR

JACK A SIEGLOCK
Mayor Pro Tempore

JOHN R (RANDY) SNIDER
Member, City Council

RAY G DAVENPORT
Member, City Council

STEPHEN J MANN
Member, City Council

COUNCIL APPOINTEES

City Manager Thomas A Peterson
City Attorney Bob W McNatt
City Clerk Jennifer M Perrin

ADMINISTRATIVE OFFICERS

Administrative Assistants to the Kirk J Evans
City Manager Janet S Keeter
Assistant City Manager Jerry L Glenn
Community Center Director Charlene J Lange
Community Development Director James B Schroeder
Electric Utility Director Henry J Rice
Finance Director/Treasurer H. Dixon Flynn
Fire Chief Larry F Hughes
Librarian Kathleen Andrade
Parks and Recreation Director Ronald W Williamson
Personnel Director Joanne M Narloch
Police Chief Larry Hansen
Public Works Director Jack L Ronsko

STATISTICS AND INFORMATION

The City of Lodi was incorporated under the General Laws of the State of California on December 6, 1906.

Area: 11.3 square miles

Population:

State Estimate - 1983....38,318
State Estimate - 1984....39,475
State Estimate - 1985....41,281
State Estimate - 1986....43,293
State Estimate - 1987....45,794

State Estimate - 1988....48,042
State Estimate - 1989....49,221
State Estimate - 1990....50,328
State Estimate - 1991....52,539
State Estimate - 1992....53,000

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1993 - 1994

CITY MANAGER'S

BUDGET MESSAGE

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CITY OF LODI
LODI, CALIFORNIA

1993-94
BUDGET MESSAGE

December 30, 1993

To the Honorable Mayor and
Members of the City Council
Councilmembers:

Presented herewith is the adopted Operating Budget for fiscal year 1993-94. This budget is tenuously balanced, but it is balanced. The balancing relies on reductions of staff, and reductions in appropriations.

The Operating Budget totals \$61,525,705, an increase of 2.7%, plus transfers of \$2,414,160 to other funds and reserves. The total is \$63,939,865. Estimated funding presented on page M-3 represents a balanced budget. This budget projects an increase in the sale of electricity of 2.5%; therefore, incurring additional costs of bulk power of \$1,065,400. The budget also contains over \$1,600,000 in increased refuse collection costs. Both of these expenses are offset by increased revenues. Funding is provided for those known negotiated salary increases in the Maintenance and Operators' Unit and Police Dispatchers. However, no funds are provided for the Electric Unit, Fire Unit, Police Unit, mid-management and management. This budget contemplates the transfer of over \$4,500,000 from the three utility enterprises to the General Fund. If those dollars were not available the General Fund revenue would be reduced by almost one-fifth.

Those who have been in local government for 30-plus years have never experienced a more dismal economic picture. The City of Lodi has been fortunate in the past, but this City is now experiencing what other cities have been enduring for a number of years. Last year staff noted: "Our City's financial plight is grim." Nothing has happened to change that statement. Staff and City Councils over the years have generally responded positively to requests for increased levels of service. This can no longer be done.

There are by necessity reductions in service levels in this budget. Employees have participated in a process to assist the City in reducing costs through the development of cost-cutting suggestions. Many of these have been implemented; others will take time; and still others cannot be implemented for various reasons. At any rate consideration has been given to each of the recommendations. Steps have been taken to significantly reduce costs this fiscal year and at recovering the direct cost of providing service to individuals and special groups. The City Council has approved an increase in planning fees and building permit fees. Those items are included in this budget. The Parks and Recreation Commission has approved fee adjustments to move toward the recapture of actual costs. In short, the City simply will not be able to continue with "business as usual."

So that all may better understand the City's revenue and expenditure projections, this budget message will not dwell on comparisons with the past, but rather focus on an analysis and discussion of the structure of the revenues and expenses.

FINANCING RESOURCES

The City of Lodi's budget is funded utilizing three resources which are OPERATING REVENUES, such as taxes, charges, fees, sales of utilities and subventions from other agencies; INTERFUND TRANSFERS; and CONTRIBUTIONS FROM OTHER FUNDS. The funding for this budget totals \$63,939,865, or \$1,100,220 more than the projections for 1992-1993. This represents an increase of 1.8%.

CITY OF LODI

The current financing resources available to meet the Operating Budget, together with comparative 1992-93 estimates, are as follows: (complete detail on revenue sources is depicted in Schedule H)

FINANCING RESOURCES

REVENUE SOURCE	1992-93	1993-94	\$ Difference	% Difference
<u>OPERATING REVENUE</u>				
Property Tax	\$ 5,574,740	\$ 4,907,600	-\$ [667,140]	- 12.0
Sales Tax	5,044,000	5,180,000	+ 136,000	+ 2.7
Other Taxes	464,000	685,600	+ 221,600	+ 47.8
Permits & Licenses	311,650	220,000	- [91,650]	- 29.4
Fines	206,690	182,400	- [24,290]	- 11.8
Use of Property	345,340	337,600	- [7,740]	- 2.2
Interest	603,725	467,300	- [136,425]	- 22.6
Revenues from Other Agencies	3,155,705	2,148,200	- [1,007,505]	- 31.9
Charges for Current Services	4,902,720	6,203,170	+ 1,300,450	+ 26.5
Other Revenues	317,025	498,500	+ 181,475	+ 57.2
Subtotal	\$20,925,595	\$20,830,370	- [95,225]	- 0.5
<u>UTILITY REVENUE</u>				
Water Sales & Fees	\$ 2,772,315	\$ 2,849,900	+\$ 77,585	+ 2.8
Sewer Charges & Fees	3,184,700	3,020,300	- [164,400]	- 5.2
Electric Sales	34,436,560	35,182,600	+ 746,040	+ 2.2
Subtotal	\$40,393,575	\$41,052,800	+\$ 659,225	+ 1.6
TOTAL OPERATING REVENUE	\$61,319,170	\$61,883,170	+\$ 564,000	+ 0.9
=====				
<u>TRANSFERS</u>				
Interfund Transfers	\$ 1,287,050	\$ 1,739,920	+\$ 452,870	+ 35.2
Transfers from Other Funds	\$ 233,430	\$ 316,775	+\$ 83,345	+ 35.7
Subtotal	\$ 1,520,480	\$ 2,056,695	+\$ 536,215	+ 35.3
TOTAL REVENUE RESOURCES	\$62,839,650	\$63,939,865	+\$1,100,215	+ 1.8
=====				
=====				

CITY OF LODI

In order to better explain these revenue adjustments, a source by source analysis is presented which will give a more accurate portrayal of the City's revenue status.

OPERATING REVENUE

A. PROPERTY TAX

The City of Lodi receives approximately 20% of each statutory property tax dollar collected by the County of San Joaquin, plus the necessary increment to service voter-approved bonded debt. Bonded debt is being retired in accordance with a bond redemption schedule. Annual estimates for revenue are generally obtained from the County Assessor's Office which provides an anticipated percentage increase. However, that office has no way of anticipating the sales and subsequent reassessment of property or property brought onto the tax rolls during the year.

For 1993-94 staff initially projected the General Property Tax to be \$4,974,800, based on information received from the County Tax Assessor. We later learned this information was erroneous. The Governor and the Legislature of the State of California decided the most expeditious means of balancing the State's budget was to reallocate property tax away from cities. Based on the adopted formula, the City of Lodi would have expected \$4,000,000 in General Fund property tax dollars, a reduction of \$445,674 from the previous year's actual receipts. This would have equated to an 11.1% decrease in property tax receipts.

To partially offset this loss of property tax revenue, the City Council in the fall of 1993 took advantage of a one-time return of past collected delinquent property tax and the receipt of 100% of anticipated property tax. The amount expected to be received in the 1993-94 fiscal year is \$550,000 which offsets on a one-time basis the loss of property caused by the Legislature's action in balancing the budget.

Property tax revenue for 1993-94 is estimated at:

General Fund	\$3,736,745
Library Fund	813,255
Sewer Bond Debt	177,200
Other Municipal Bonds	180,400

	\$4,907,600
	=====

The following is a five-year history of property tax collection excluding bonded debt.

		<u>% Difference</u>
1993-94 Estimate*	\$4,550,000	+ 2.3
1993-94 Estimate	4,000,000	- 17.1
1992-93 Actual	4,445,674	- 7.0
1991-92 Actual	4,778,238	+ 6.4
1990-91 Actual	4,492,946	+ 6.5
1989-90 Actual	4,219,635	+ 15.2
1988-89 Actual	3,662,760	

* with delinquency

It is obvious the decline in the housing market has had a direct correlation to revenue from property tax. The estimate for 1993-94 is not overly optimistic. The City is guaranteed a 2% growth plus the value of new property added to the tax rolls and the incremental value of increased assessments based on resale.

As the economy picks up and the pent up demand for housing in Lodi increases we will see a percentage increase in property tax greater than the percentage increase population.

Property tax accounts for only 15.9% of the financing resources of the General Fund. For the Library, this figure is 81.6%.

B. SALES TAX

Sales Tax revenue for 1993-94 is estimated to be \$5,180,000, a increase of \$136,000 from last year's estimate. Sales and use tax is the most dynamic revenue source in responding to the economy. It is unfortunate that the City's greatest single source of revenue is so volatile. When the economy goes bad the demand for City services continues, but revenues decline. The failure of sales tax revenues to increase is one of the major causes of our financial situation. The following chart more clearly defines the magnitude of the problem.

SALES TAX REVENUE

		% of General Fund	
		% Difference	Revenues
1993-94 Estimate	\$5,180,000	+ 2.7	+ 20.4
1992-93 Budget	5,044,000	+ 2.7	+ 20.3
1991-92 Actual	4,909,339	- 1.1	+ 20.9
1990-89 Actual	4,961,766	- .2	+ 24.4
1989-90 Actual	4,969,289		+ 25.3

As can be seen, the most significant General Fund revenue source has increased only \$210,711 the last four years. That is an increase of just 4.2%. Based on the past history, discussion with Hinderliter-deLlamas (the City's sales tax monitoring consultant), League of California Cities, and reports from the State of California, this budget projects a 2.7% increase over the 1992-93 estimates.

Prior to 1988 the revenues from sales tax were increasing at a rate greater than 10% each year. This revenue source is most critical to the City's financial health. It is imperative to do whatever is necessary to increase the commercial base in the City. In this regard the City Council has directed that significant attention be directed to economic development. This budget addresses this with a reassignment of duties of existing staff to establish the position of Economic Development Coordinator.

C. OTHER TAXES

These revenues are derived from other taxes: real estate transfer transactions; business license tax; and franchise fees. This source of revenue totals \$685,600. Most of these taxes are not sensitive to the economy and remain rather stable. However, property transfer tax revenues grow or decline with real estate activity. Less revenues from property transfer tax is projected. However, the City could receive significantly more if the economy does strengthen and the new and resale home market increases. This revenue source, however, has a deminimus impact on the budget.

D. LICENSES, FINES AND USE OF PROPERTY

These revenues are obtained from various permit and license fees, property rental, court fines and penalties. The total revenue from this source is estimated at \$740,000, a decrease of \$123,680 from last year's estimate. Because a number of revenue sources in this category are grouped together, a further breakdown is in order.

Licenses and Permits

A decrease of \$89,695 in building permits is expected. We expected building activity to increase last year. However, it failed to materialize. This year's estimate of \$175,700 is a conservative one. A more active level of building activity is expected in the near future.

Fines, Forfeitures and Penalties

We are expecting a decrease of \$21,240 from the 1992-93 estimates. This is because the State Legislature has acted to retain a larger portion of the motor vehicle and court fines to finance the court system. Over parking fines are expected to increase from the 1992-93 of \$40,615 to \$60,000 in 1993-94

Revenue From Use of Property

We are projecting an increase of \$30,650 in rent of City property.

E. INTEREST

Interest income is a significant revenue resource. However, it is even more volatile than sales tax. The 1993-94 estimate is \$467,300. This represents a 22.6% decrease in anticipated revenues from the 1992-93 projections of \$136,425. This estimate is predicated on receiving all projected revenues in a timely manner. Interest rates have dropped significantly, other revenues did not materialize, and cash balances have declined. Therefore, the estimate for this fiscal year is significantly less than the previous year.

The largest factor in calculating interest is the interest rate, far larger than the amount of deposit. The interest on \$10,000,000 at 5% equals \$500,000. A reduction in interest rate of 1% will reduce income by \$100,000; however, a loss of \$1,000,000 of capital will produce a loss of \$50,000. The City has little control over the rate of return.

This chart shows that a revenue source which funded over 3.0% of the entire City budget in the recent past, now only funds .7%. The major factor is the reduction of reserves and lower interest rates.

		% Difference	% of Total Financing
1993-94 Projection	\$ 467,300	- 22.6	+ .7
1992-93 Budget	603,725	- 31.4	+ 1.0
1991-92 Actual	880,629	- 36.4	+ 1.5
1990-91 Actual	1,384,982	- 14.1	+ 2.3
1989-90 Actual	1,610,550		+ 3.0

Additionally, there have been a significant reductions of reserves in the Sewer and Electric Funds. The reductions in the Sewer Fund and Electric Fund are the direct results of the expansion and completion of major facilities - the White Slough Water Pollution Control Facility and the Industrial Substation. Water Fund Operating Reserves are at a precariously low position.

F. REVENUE FROM OTHER AGENCIES

Revenue in this category for 1993-94 is estimated at \$2,148,200, a decrease of \$1,007,505 from the previous year's estimate of \$3,155,705. This is very misleading. Of this total, \$950,000 is one-time revenue received from the surplus in the City's retirement account. As stated last year, "These funds will not be available in 1993-94 so no one should believe our revenue base has increased by \$950,000." We have been notified by the County there will be no remuneration for recreation programs. We expect to receive \$85,000 from the State for State mandated cost reimbursement. When the City notified the Lodi Unified School District of the real cost of mowing their facilities they notified the City they would no longer contract with the City to do this work; therefore, we have reduced the payment from the school district.

If there is any other area than property tax that we can anticipate the State holding back or reallocating funds, it is in this category. Reductions may also be seen in Library subventions and funding of grant programs. A reduction in reimbursements for State-mandated costs is also a distinct possibility.

G. CHARGES FOR CURRENT SERVICES

These are the fees and charges the City receives for direct services provided. It includes all recreation fees, planning and engineering fees, and refuse collection fees. The total amount of these charges anticipated in 1993-94 is \$6,203,170, an increase of \$1,300,450 over last year.

This past year we had an increase in costs for Sanitary City Disposal Company of \$1,654,915 for collection and disposal of solid waste.

Last year's budget anticipated significant growth in the building industry which failed to materialize; therefore, estimates on a number of items were overstated.

H. OTHER REVENUES

These are miscellaneous revenues from unanticipated sources, such as reimbursements of previously paid bills, the sale of scrap or salvage material, photocopies, late utility payments, reconnection fees, and sale of surplus property. These anticipated revenues total \$498,500.

REVENUES FROM UTILITY OPERATIONS

The City operates three utilities: Electric, Water, and Sewer. These funds are operated on an enterprise basis with revenues and expenditures listed separate from the General Fund. In presenting the total operating budget, these operations are included.

It is important to understand that over \$4,500,000 of revenues from the Utility Funds are used to finance the General Fund. To give that number its proper significance, that is more than the Fire Department budget, the Public Works budget, the entire Parks and Recreation budget and over 60% of the Police Department budget. This amount represents 17.7% of the General Fund budget.

TRANSFERSINTERFUND TRANSFERS

Monies from other funds are also used to finance the Operating Budget. This year, \$640,000 of Gas Tax money, and \$650,515 of Transportation Development Act funds will be used for street maintenance purposes. Housing and Urban Development funds totaling \$72,210 will be used to fund administration of the Community Development Block Grant program, and to fund a Building Inspector (Code Enforcement) position. The risk management function will be partially funded by transfers from the Public Liability and Property Damage Fund and Workers' Compensation Fund. We have fully budgeted in the Operating Budget all engineering time for capital improvements. In order to provide revenues for this work, we are showing transfers in the amount of \$231,810. Included as fund sources this year only is a \$31,000 life insurance rebate and a direct transfer from the Long-Term Disability fund of \$45,745.

CONTRIBUTIONS FROM OTHER FUND RESERVES

In order to provide adequate funding for the Operating Budget, \$247,300 will be transferred from the Hotel/Motel Tax Fund. The amount transferred from the Hotel/Motel Tax Fund represents the 1993-94 estimated revenue from this source. This is consistent with past practice for the last several years. In order to fully fund all the Library activities and the Library assuming its share of support services, it will be necessary to transfer \$69,475 from the Library Fund Operating Reserves.

OPERATING EXPENSES

The total Operating Budget for 1993-94 is \$1,609,060 more than last year, an increase of 2.7%. Two major reasons for this are that bulk power purchases are expected to be \$1,065,400 more than last year and a \$1,654,915 increase in refuse collection expenses. If it were not for those two items the budget would be \$1,384,295 less than last year.

An analysis of this budget on a category-by-category basis will help to understand this spending plan.

Series	1992-93	1993-94	\$ Difference	% Difference
100 - Personnel Services	\$21,954,330	\$20,954,325	-\$[1,000,005]	- 4.6
200 - Utilities &				
Transportation	1,855,590	1,965,415	+ 109,825	+ 5.9
300 - Supplies & Services	4,080,480	4,517,365	+ 436,885	+ 10.7
400 - Depreciation	318,900	-0-	- [318,900]	-100.0
500 - Equipment & Structures	300,045	278,530	+ [21,515]	- 7.2
600 - Special Payments	5,907,300	7,244,670	+ 1,337,370	+ 22.6
Subtotal	\$34,416,645	\$34,960,305	+\$ 543,660	+ 1.6
Bulk Power Purchase	\$25,500,000	\$26,565,400	+\$ 1,065,400	+ 4.2
TOTAL EXPENSES	\$59,916,645	\$61,525,705	+\$ 1,609,060	+ 2.7
	=====	=====	=====	=====

100 SERIES - PERSONNEL SERVICES

This budget includes salary increases granted last year and negotiated wage and benefit increases with the exception of salary increases for the General Services unit which will amount to approximately 3.0%, or \$70,000. That increase is the result of implementing adjustments based on a salary survey which was completed after the salary information for budget purposes was submitted to the department heads. This budget provides for the elimination of 21 positions from the budget adopted by the City Council in June 1992 and the addition of three positions: Deputy City Attorney and two Police Officers, all budgeted for one-half year. This results in a net reduction of 18 positions.

The reduction of positions, the elimination of paid administrative leave, and the reduction of part-time hours accounts for the reduction of \$1,000,005 in the 100 Series from the amount approved last year. This is a reduction of 4.6%.

In order to better understand the costs associated with Personnel Services, the following information is pertinent.

The City is self-insured for workers compensation. We put "premium" dollars into our own insurance pool. This year we anticipate placing \$577,100 in that fund.

The annual premiums for medical insurance are budgeted at \$4,320.00 per family and \$1,800.00 per single person. Our premiums for medical insurance are nearly \$1,500,000 per year.

Dental and long-term disability coverage is also self-insured. Premium dollars are placed into our own self-insured fund in the following amounts:

Dental	\$205,000
Long-Term Disability	\$ 51,100

From these funds all benefits for these coverages are paid.

Optical insurance costs the City \$133.44 per employee per year.

For all employees hired after July 1, 1986 the City must pay 1.45% of base salary for Medicare coverage. Within the next five years it is expected all employees will be covered in accordance with a Federal mandate.

Pension costs are fully paid by the City. For miscellaneous employees the cost is 16.089% of base pay. The cost for police officers will be 22.329% and firefighters 32.894% of base pay, incentive pay and uniform allowance.

In accordance with the provisions of negotiated agreements, the City makes payments into some employees Deferred Income Account. The amounts vary but generally it is 2.5% of base pay.

200 SERIES - UTILITIES AND COMMUNICATIONS

This discussion can be better understood if we break out the cost of bulk power and then discuss the direct cost of utility services. For budget year 1992-1993 we estimated the cost of bulk purchase of electricity at \$25,500,000. Bulk purchase of electricity is budgeted for \$26,565,400 in 1993-94, \$1,065,400 more than budgeted last year.

The direct cost of utilities was budgeted at \$1,855,590 in 1992-93 and \$1,965,415 in 1993-94 an increase of \$109,825.

300 SERIES - SUPPLIES, MATERIALS AND SERVICES

The cost for goods and services for general operation is budgeted at \$4,517,365, an increase of \$436,885 over last year's budget. Major reasons for increases in this series is the budgeting of \$200,000 for legal services necessitated in fighting the Dibromochloropropane (DPCP) issue; \$45,100 for charcoal for the Granular Activated Charcoal (GAC) filters; and the first-time inclusion of \$16,000 for the City's contract with Hinderliter-deLlamas for sales tax audit.

400 SERIES - DEPRECIATION

Until last year we had placed all equipment having a value of over \$1,000 on a "depreciation" schedule. Each year we placed in the Equipment Fund a portion of the cost of that equipment so that when it wore out, funds would be available for replacement. In addition, we have also placed the depreciated value of pumps and motors at White Slough on a similar schedule. These were not paper statements of loss of value, but was an accounting transfer of real dollars from one fund to another. This year, because of the financial problems facing the City, we are proposing no such transfers for equipment replacement. This is not a practice to be continued as dollars are going to be more scarce in the future. Funds to purchase new and replacement equipment will be transferred to the Equipment Fund to satisfy equipment needs for this fiscal year.

500 SERIES - EQUIPMENT, LAND AND STRUCTURES

The 500 Series contains funds for equipment and construction contracts needed for ongoing operations. This year any equipment costing less than \$3,000 is expensed rather than being purchased from capital funds or the Equipment Fund. The total cost for this series is \$278,530, a decrease of \$21,515 from the 1992-93 budget authority.

600 SERIES - SPECIAL PAYMENTS

The 600 Series covers debt service, refuse collection payments, taxes and other special payments. The cost of items in this series of accounts is \$7,244,670 which is \$1,337,370 more than last years budgeted figure of \$5,907,300. The projected increase in refuse service costs is estimated to be \$1,654,915 more than last years estimate of \$3,796,085. We have included in this budget \$25,000 for the Chamber of Commerce; \$15,000 for the San Joaquin Partnership program; \$35,500 for the Arts Commission; and \$2,700 for downtown Christmas lights. Also budgeted are funds for Property Tax collection by the County (\$111,000), and debt service (\$1,173,230). The allocations to the Chamber of Commerce, the San Joaquin Partnership and the downtown Christmas lighting program are the same as last year.

Other Budgets

In addition to the Operating Budget, there are five additional budgets which are necessary for the overall operation of the City. These budgets are not shown as part of the Operating Budget as funding is included in other budgets, or funded from special funds.

These budgets are Public Liability and Property Damage (PL & PD) Fund, Workers' Compensation Fund, Equipment Fund, Dental Insurance Fund and Long-Term Disability Fund.

The insurance budgets are based on best estimates of expenses based on past experience.

The detail of the expenditures for the insurance budgets is shown on pages 58-62; the detail for the Utility Outlay Budget is shown on pages 71-73; and the Equipment Budget on page 49.

OPERATING FUNDS

The Operating Budget is divided into the following funds:

- ° General
- ° Electric
- ° Water
- ° Sewer
- ° Library
- ° Community Center
- ° Camp Hutchins

Each of these funds has its own revenue and expenditure plan. The total Operating Budget is summarized in Schedule A. Each of the operating funds is presented with its appropriate revenues and expenditures in Schedules B through G.

CITY OF LODI

In order to make a meaningful comparison of operating costs between fiscal 1992-93 and 1993-94, the following table lists the cost of bulk power separately.

OPERATING BUDGET BY FUND

Fund	1992-93	1993-94	\$ Difference	% Difference
General	\$25,517,490*	\$26,274,885	+\$ 757,395	+ 3.0
Electric	3,341,830	3,030,115	- [311,715]	- 9.3
Sewer	2,770,955	2,556,455	- [214,500]	- 7.7
Water	1,160,925	1,495,315	+ 334,390	+ 28.8
Library	1,008,770	961,875	- [46,895]	- 4.6
Community Center Fund	516,250	509,190	- [7,060]	- 1.4
Camp Hutchins	100,425	132,470	32,045	+ 31.9
Subtotal	\$34,416,645	\$34,960,305	+\$ 543,660	+ 1.6
Bulk Power	\$25,500,000	\$26,565,400	+\$1,065,400	+ 4.2
TOTAL EXPENSES	\$59,916,645	\$61,525,705	+\$1,609,060	+ 2.7
	=====	=====	=====	=====

* Camp Hutchins Removed

General Fund

A summary of the General Fund revenues and expenditures is shown in Schedule B.

The requirements to fund the General Fund this year are anticipated to be \$25,421,960 which is an increase of \$634,460 over last year's estimate. General Fund revenues alone are not sufficient to fund the Operating Budget. This is not the first time this has been said. The present revenue structure will not fund the General Fund without transfers from the Utility funds.

This budget provides for the transfer to the General Fund of \$3,400,195 from the Electric Fund; \$750,000 from the Water Fund; \$385,000 from the Sewer Fund; and \$247,300 from the Hotel/Motel Fund. These contributions are critical to the funding of this year's budget.

The projected revenue takes into consideration the ramifications of the State's action on reallocation of property tax. The listed revenues also include an increase in the charge for refuse service. Greater use is being made of Gas Tax and Transportation Development Act funds to provide required funding. There is also included a transfer from some internal operating and capital funds to fund programs which were outside the General Fund, but which now are included. It must again be stated that our present financing base is inadequate to continue existing levels of service.

EXPENDITURE SUMMARYGeneral Fund

Series	1992-93	1993-94	\$ Difference	% Difference
100 - Personnel Services	\$17,026,685	\$16,223,355	\$ [803,330]	- 4.7
200 - Utilities &				
Transportation	922,445	1,006,755	[84,310]	- 9.1
300 - Supplies & Services	2,975,975	2,795,690	[180,285]	- 6.1
500 - Equipment & Structures	138,590	151,510	12,920	+ 9.3
600 - Special Payments	4,560,220	6,097,575	1,537,355	+ 33.7
TOTAL	\$25,623,915	\$26,274,885	\$ 650,970	+ 2.5

The General Fund budget of \$26,274,885 represents an increase of \$650,970 over last year's figure of \$25,623,915. This increase is due entirely to the increase in refuse charge. That increase alone is anticipated to be \$1,654,915. If that increase were eliminated then the General Fund would show a reduction of \$1,003,945. That reduction is due mainly to the net reduction of 18 positions. There will be greater expenditures for electricity in 1993-94 than in 1992-93. In addition, a full year's cost for maintenance on the voice-mail system will be in place. Based on usage, the Finance Department will incur \$26,370 in additional postage expense. The 300 Series shows a reduction of \$180,825 in expenses.

Listed below are the 21 positions which have been eliminated:

Classification	Department	Fund
Electric Estimator Assistant	Electric Utility	Electric
Parking Enforcement Assistant	Finance	General
Data Processing Programmer	Finance	General
Assistant Finance Director*	Finance	General
Administrative Clerk III	Fire	General
Fire Battalion Chief	Fire	General
Park Naturalist*	Parks and Recreation	General
Project Coordinator*	Parks and Recreation	General
Park Ranger	Parks and Recreation	General
Parks Maintenance Worker*	Parks and Recreation	General
Recreation Superintendent	Parks and Recreation	General
Police Captain	Police	General
Crime Analyst	Police	General
Dispatcher*	Police	General
Engineering Technician	Public Works	General
Equipment Parts Coordinator*	Public Works	General
Maintenance Worker	Public Works	Water
Maintenance Worker	Public Works	Water
Maintenance Worker	Public Works	Water
Maintenance Worker	Public Works	Street
Maintenance Worker	Public Works	Street

* Position eliminated mid-year		

The following comments will explain significant program change or cost increases.

CITY COUNCIL-CITY CLERK

The amount of part-time help has been reduced. This is an off year for municipal elections so fewer dollars are budgeted. The new City Clerk is being paid at a lesser rate than her predecessor. The overall budget, therefore, is \$74,810 less than last year.

GENERAL CHARGES

This activity includes the cost of refuse collection and disposal where an increase was granted to Sanitary City Disposal Company. We have retitled the Safety and Training function, "Transportation and Communications" and moved safety and training to the Risk Management function. This will allow that staff member to devote significant time to economic development, and assume the working title of Economic Development Coordinator. As previously mentioned, all General Fund telephone costs are included in this category. Also included under this heading is the cost for retirees medical insurance under the sick leave conversion plan.

In addition, included in General Charges is the cost to the General Fund for County collection of property taxes, \$111,000.

Also included in this budget is a \$25,000 allocation to the Lodi District Chamber of Commerce; a \$15,000 allocation to the San Joaquin Partnership program designed to bring new jobs to this county; and \$2,700 for Christmas decorations in the downtown area.

DEBT SERVICE

The cost of General Obligation Bond Debt payment will be \$180,355. All of this money is collected in property tax according to a predetermined schedule.

CITY ATTORNEY

This budget provides for the addition of one position in the City Attorney's budget, that of Deputy City Attorney. The work load of the City Attorney is ever-increasing and the need for him to attend Planning Commission meetings is overwhelming a one-person office. It is anticipated that the City can achieve savings by not hiring outside legal counsel for certain Workers' Compensation and liability cases. This budget provides funding for this position for one-half year. Due to a reassignment of clerical functions in the City Manager's office we are assigning one-third of the Legal Secretary's time to the City Manager's budget.

The increase in the City Attorney's budget is \$10,380 due to the previously mentioned staffing changes. The \$10,380 represents an 6.27% increase in costs for this budget.

CITY MANAGER

The City Manager's budget is \$107,195 less than last year's budget of \$692,865. Included in the City Manager's budget is the City Manager's office, Personnel, and Risk Management. This reduction is due to the reallocation downward of one position in Personnel, a Personnel Technician to an Administrative Clerk II, and the fact that the salary of the Administrative Assistant assigned to safety and training was also carried in the City Manger's budget. Funds for safety and training are now budgeted in the Risk Management budget.

COMMUNITY DEVELOPMENT

Overall, the budget for the Community Development Department budget is \$34,885 less than last year, a reduction of 4.49%. This in large measure is due to reducing the amount of money budgeted for outside plan checking and removing telephone charges from the department budget.

There are no reductions in positions in the Community Development Department. This budget provides for some increases in part-time hours in order to better serve the building community. Most of these increases are offset by reductions in planned overtime. The City Council will recall that the building community supported an 11% increase in building permit fees and an increase in planning fees, at the same time they requested that delays be reduced in processing permits and plans. Staff is confident that it will be able to meet these concerns.

Because of the downturn in building, it is anticipated that fewer dollars will be necessary for outside plan checking; therefore we have reduced the proposed expenditures for that activity. In the event that building activity increases, we can increase the appropriations and the corresponding revenue account.

FINANCE DEPARTMENT

The budget of the Finance Department is \$157,760 less than the budget adopted last year. This is due to the elimination of three positions from the table of organization. Part of those dollars saved will be spent for additional postage and some contract help.

The functions of the Finance Department have not changed, but under the direction of the Finance Director there has been further restructuring of activities. During the past fiscal year the Assistant Finance Director resigned. Rather than filling that position, the Finance Director has done some restructuring of his organization, placing specific activity codes under a specific supervisor. This resulted in some upgrading of positions and consolidation of duties. This year's budget provides for the elimination of three positions — the previously mentioned Assistant Finance Director, Parking Enforcement Assistant, and Data Processing Programming Analyst.

Included in this budget is funding for the firm of Hinderliter-deLlamas Associates who monitor the City's sales tax receipts. Through the efforts of this firm we have identified over \$90,000 of increased sales tax receipts. Based on actual usage there is an increase in postage and some contract services for office help.

POLICE DEPARTMENT

The Police Department budget is \$150,240 less than last year's approved budget of \$6,685,735, a reduction of 2.25%. This is the result of the elimination of three positions in the department - a Police Captain, Crime Analyst, and a Dispatcher/Jailer (eliminated mid-year). Also included in this budget are additional funds for education incentive pay which were negotiated with the Lodi Police Officers' Association.

The department has reduced many of the budgeted items for supplies and materials; however, there are some noteworthy situations which require increased appropriations. We have agreed to begin a replacement program for bullet-proof vests over a four-year period. San Joaquin County has notified us there will be an increase in the fees charged for tying into its Criminal Justice Information system. It is anticipated this additional cost will be \$13,400. We are presently working on an alternative through the Sheriff's Department which could cut the costs in half. The State of California Department of Justice will no longer pay for blood draw and lab analysis for any drug-related arrests. Blood draws are now \$75 each. Lab analysis is a base of \$50 plus an additional \$10 for any other chemical that requires analysis. We are budgeting an extra \$4,700 for this activity. Likewise, the Department of Justice no longer will pay for drug lab clean-up. We are projecting five such cleanups in the next year at a cost of \$4,000 each requiring an additional \$20,000 appropriation.

The Chief of Police developed a reorganization of the department through consolidation of the Services Division into the Patrol (now called Operations) and the Investigations Division thus eliminating a Police Captain. In order to provide proper supervision and support in these units, one Police Sergeant position has been upgraded to Police Lieutenant, with City Council approval.

FIRE DEPARTMENT

The budget for the Fire Department is \$3,190,545, a reduction of \$126,600 from the 1992-93 budget. This is due to the reduction of two positions in the Fire Department: one is an Administrative Clerk III position and the other is the elimination of one of the six mid-management positions presently budgeted in the Fire Department. The Fire Chief and his staff have developed a reorganization plan to accommodate the reduction of a mid-management position, that of Fire Battalion Chief. This plan will be presented to the City Council in the immediate future.

As previously noted, all telephone charges are now found in one account rather than in each department account. This accounts for a reduction of \$12,200 in the Fire Department budget. This budget includes significant reductions in training, curtailed conference and business expense and not purchasing new hose this year as well as an overall reduction in other supplies, materials and services. These actions will generate a savings from last year's budget of \$36,310.

PUBLIC WORKS

The Public Works budget this year is \$7,945 more than in 1992-93 fiscal year. Most of the employees in this department are in the Maintenance and Operators' Unit which has a negotiated salary increase and many are not long-term employees so have merit increases due them. Even with the reduction of four General Fund positions these factors reflect an increase in the Public Works Department budget of \$32,475 of a \$2,423,765 personnel service cost.

Increased costs of electricity, \$19,700; natural gas, \$7,340; and refuse charges, \$18,845, account for over \$45,000 of increased costs. Included in the Public Works budget is the rent of the City Hall Annex, \$59,910, and increased allocation for the maintenance of equipment. Some of these costs are offset by the fact that the street sweeper is fully paid for and \$35,125 of contract costs are now shown in the 500 Series.

Included in the Public Works Department budget is the continuation of the Graffiti Abatement program.

Seven positions in the Public Works budget have been eliminated (See page M-20).

EQUIPMENT MAINTENANCE

While not now part of the Operating Budget, the cost of the Equipment Maintenance Division affects the Operating Budget. The operation now has been established as an internal services function. Time and material will be charged against the operating department's equipment.

The budgeted cost of this operation was \$775,555 in 1992-93 fiscal year. This year the anticipated costs will be \$809,205, an increase of \$33,650. The causes for this is an increase in the cost of parts of approximately \$60,000 per year and a reduction of \$20,000 in the estimated cost of gasoline. One position has been eliminated from this budget, that of Parts Coordinator eliminated mid-year. Step increases, increased incentive pay and projected salary increases offset much of the salary savings.

RECREATION

The Recreation Division budget is \$224,180 less than last year's budget of \$1,168,190. This is due to the elimination of three positions from those approved in the 1992-93 budget. Two of the positions eliminated are Project Coordinator and Park Naturalist both eliminated mid-year. The other is a Recreation Superintendent position eliminated via a retirement in October.

We have not included Camp Hutchins in this year's Recreation budget. The cost of the program is anticipated to be \$132,970 and the revenue from the program were projected to be the same. In that the program is now licensed by the State of California, the director must also be licensed and must be on the premises during the hours of operation. During budget discussions staff indicated that the General Fund was subsidizing a portion of this program. The City Council adopted new fees to offset those costs and to place the program entirely on a self-sufficient basis. Camp Hutchins is now listed as a separate fund.

PARKS

The budget for the Parks Division is \$1,541,330, \$120,515 less than last year's budget of \$1,661,845. This is due to the elimination of three positions and some contract help for security purposes. Recommended is the elimination of three permanent positions -- a Park Ranger and two Park Maintenance Workers.

In the initial budget presentation it was recommended the security function be transferred to the Police Department as the budgeted security staff of the Parks Division cannot adequately patrol all the parks in the system. During budget consideration it was deemed to leave this function in the Parks Department, but to eliminate one position -- a Park Ranger -- and add part-time hours to assure the existing level of coverage.

ELECTRIC FUND

Electric Fund revenues are generated by charges for electric energy.

A summary of the Electric Fund is shown in Schedule C.

Series	1992-93	1993-94	\$ Difference	% Difference
100 - Personnel Services	\$1,932,460	\$1,944,525	\$ 12,065	+ 0.6
200 - Utility & Transportation	35,935	36,900	+ 965	+ 2.7
300 - Supplies & Services	710,740	632,675	- [78,065]	- 11.0
500 - Equipment & Structures	148,925	109,000	+ [39,925]	- 26.8
600 - Special Payments	513,770	307,015	- [206,755]	- 40.2
Subtotal	\$3,341,830	\$3,030,115	- [311,715]	- 9.3
Purchased Power	\$25,500,000	\$26,565,400	+\$1,065,400	+ 4.2
TOTAL	\$28,841,830	\$29,595,515	+\$ 753,685	+ 2.6

The Electric Fund budget is \$29,595,515, \$753,685 more than last year's budget of \$28,841,830. If we eliminate the increased purchase power cost of \$1,065,400 this budget shows a net reduction of \$311,715. It is anticipated that we will have increased sales of 2.49% resulting in the need for increased purchases of bulk power. This budget provides for the elimination of one position: an Assistant Electric Estimator. The scheduled payments for refunds and payments to others is less than last year's budget costs.

New Federal regulations mandate that the City undertake a full-fledged energy conservation program. This function must be addressed this fiscal year. It will be necessary to perform a range of energy conservation work including planning, coordinating and performing conservation activities, as well as providing assistance to other staff members. The City will need to develop and implement an energy efficiency program. This budget provides for the funding of this program.

The Western Area Power Administration (WAPA), a federal agency which supplies low-cost power to Lodi, is now requiring that all of its customers, including Lodi, prepare and implement such a program by October, 1995. Failure to conform with this requirement will result in significant financial penalties to the Lodi Electric Utility and its customers (10% penalty the first year, 20% the second, etc.). In Lodi, this would mean approximately \$300,000 in additional power costs for noncompliance the first year alone.

A rate increase in electric rates is not anticipated this fiscal year.

The benefits of the City's municipally-owned electric utility system bear repeating. These are:

- ° City of Lodi electric users pay less for electricity than those living in the surrounding area and in other cities.
- ° The City experiences lower costs for electricity for streetlights and all other municipal uses.
- ° It allows the City of Lodi to provide a higher level of service than other cities.

The Electric Fund will transfer to the General Fund \$1,274,165 for services performed by General Fund activities. In addition, a direct transfer of \$3,400,195 will be made to the General Fund, \$27,755 to the Public Liability and Property Damage Fund, \$954,280 to the Utility Outlay Reserve and \$122,590 to the Rate Stabilization Reserve.

SEWER FUND

A summary of the Sewer Fund is shown in Schedule D.

Series	1992-93	1993-94	\$ Difference	% Difference
100 - Personnel Services	\$1,083,605	\$1,111,650	+ \$ 28,045	+ 2.6
200 - Utilities & Transportation	310,660	329,605	+ 18,945	+ 6.1
300 - Supplies & Services	304,175	345,370	+ 41,195	+ 13.5
400 - Depreciation	318,900	-0-	- [318,900]	-100.00
500 - Equipment & Structures	10,790	10,690	- [100]	- .9
600 - Special Payments	6,235	36,050	+ 29,815	+478.2
Debt Service	736,590	992,875	+ 256,285	+ 34.8
TOTAL	\$2,770,955	\$2,826,240	+ \$ 55,285	+ 2.0

Sewer Fund revenues are generated by sewer service charges, connection fees, property taxes for debt retirement, interest on funds, and rental of property.

Total operating revenue for the Sewer Fund is anticipated to be \$3,557,700, a decrease of \$137,640 from 1992-93 budget of \$2,694,640. The primary reason for this decrease is a \$123,400 decrease in sewer connection fees, and a lower amount of sewer service charges of \$41,100.

The operating expense of the Sewer Utility budget is \$2,756,075, \$55,285 more than the 1992-93 budget of \$2,770,955. The major causes of the increase besides inflation is the costs associated with debt retirement of the recently issued Certificates of Participation. We are presenting the budget somewhat different this year than in past years to more accurately portray costs.

In the past, we set up a plant depreciation expense and transferred those funds into the Wastewater Capital Outlay Fund. From that fund we paid the bond principal payment and paid the interest payment directly from the Sewer Fund. We did that to satisfy a Federal mandate that we establish a funded depreciation account. In that that mandate is no longer required, we feel that viewers of the budget will have a clearer picture of the actual expenditures of this activity.

The Sewer Fund will be charged \$199,620 to compensate the General Fund for services provided. In addition, we will transfer \$13,100 to the Public Liability and Property Damage Fund, \$133,740 to the Sewer Capital Fund and a direct transfer to the General Fund of \$385,000.

WATER FUND

A summary of the Water Fund is shown in Schedule E.

Series	1992-93	1993-94	\$ Difference	% Difference
100 - Personnel Services	\$ 528,810	\$ 616,925	+ \$ 88,115	+ 16.7
200 - Utilities & Transportation	445,055	440,505	- [4,550]	- 1.0
300 - Supplies & Services	170,730	421,710	+ 250,980	+ 147.0
500 - Equipment & Structures	1,240	3,540	+ 2,300	+ 185.5
600 - Special Payments	15,090	12,635	- [2,455]	- 16.3
TOTAL	\$1,160,925	\$1,495,315	+ \$334,390	+ 28.8

Water Fund revenues are generated by sales, connection fees, interest and miscellaneous revenues. The revenues for 1993-94 are estimated to be \$2,887,900 an increase of \$61,205 from the 1992-93 estimate of \$2,826,695. The reason for this increase is higher water sales and connection fees.

Total operating costs of the Water System are anticipated to be \$1,495,315, this is \$334,390 more than last year's estimate. Personnel service costs are increased due to negotiated salary increases, more labor time being charged to the Water Fund and a higher percentage of Electric Utility Department personnel working on the water system. There are some significantly higher costs budgeted this year in the Water Fund. We are budgeting \$200,000 for attorney's fees associated with our DBCP problems and an additional \$45,000 for charcoal for the granular activated carbon filters on two wells in the system. We are eliminating three Maintenance Worker positions in the Water Fund, which are included in the total of seven in the Public Works Department noted earlier.

The Water Fund will be charged \$124,495 for services provided by the General Fund. Transfers from the Water Fund will be made to the General Fund of \$750,000; Water Capital of \$480,810; Water Operating Reserve of \$29,830; and to the Public Liability and Property Damage Fund of \$7,450. Funds transferred to Water Capital will be included in the Capital Improvement Budget and to make an installment payment of the Water Fund's loan from the Electric Utility Department's Rate Stabilization Reserve. This loan will be repaid in full with the adoption of next year's budget.

LIBRARY FUND

A summary of the Library Fund is shown in Schedule F.

Series	1992-93	1993-94	\$ Difference	% Difference
100 - Personnel Services	\$677,555	\$662,725	- \$[14,830]	- 2.2
200 - Utilities & Communications	59,205	63,550	+ 4,345	+ 7.3
300 - Supplies & Services	237,685	202,795	- [34,890]	- 14.7
600 - Special Payments	34,325	32,805	- [1,520]	- 4.4
TOTAL	\$1,008,770	\$961,875	- \$ [46,895]	- 4.6

The major source of revenue from the Library operation is an allocation of property taxes and revenues from other agencies. This year the recommended property tax allocation will be \$813,255; California Library Services Act, \$33,000; and the Public Library Foundation, \$15,000. These later two revenue sources could well be in jeopardy if the state reduces or deletes these subventions.

This year the Library Fund will be charged its share of costs, \$34,855, for services provided by the General Fund such as Personnel, Accounting, and Retirees Medical Insurance.

In order to fund the Library a transfer of \$69,475 from the Library Operating Reserve is necessary.

Because of budget constraints facing the City caused by loss of property tax, it is recommended that there be a \$75,630 reduction in allocation of property tax to a total of \$813,255 from 1992-93 to 1993-94. The Library Board has taken action to reduce some personnel costs and costs for goods and services, and to utilize some reserve funds in order to accommodate this loss of property tax.

COMMUNITY CENTER FUND

A summary of this budget is shown in Schedule G.

Series	1992-93	1993-94	\$ Difference	% Difference
100 - Personnel Services	\$290,330	\$273,875	- \$[16,455]	- 5.7
200 - Utilities & Transportation	80,490	86,900	+ 6,410	+ 8.0
300 - Supplies & Services	107,180	110,125	+ 2,945	+ 2.7
500 - Equipment & Structures	500	2,790	+ 2,290	+ 458.0
600 - Special Payments	37,750	35,500	- [2,250]	- 6.0
TOTAL	\$516,250	\$509,190	- \$ [7,060]	- 1.4

The Community Center budget provides funding for a variety of activities, including Senior Citizens' programs, the Arts, maintenance and operation of Hutchins Street Square, liaison with the Old Lodi Union High School Foundation Board of Directors and fund raising.

The demands for service continues to grow. By the same token, the interest in the Square continues to grow and volunteers are assuming a larger role in the operation of the Community Center. This has allowed a significant reduction in part-time hours budgeted. Salary adjustments for the maintenance staff as well as step increases are also included in this budget.

Included is \$35,500 for support of the Arts through allocations to various artistic groups through the City.

CAMP HUTCHINS

A summary of this budget is shown in Schedule S.

Series	1992-93	1993-94	\$ Difference	% Difference
100 - Personnel Services	\$ 80,750	\$121,270	+ \$ 40,520	+ 50.2
200 - Utilities & Transportation	600	1,200	+ 600	+ 100.0
300 - Supplies & Services	16,350	9,000	- [7,350]	- 45.0
500 - Equipment & Structures	2,725	1,000	- [1,725]	- 63.3
TOTAL	100,425	132,470	+ 32,045	+ 31.9

The City Council has directed that Camp Hutchins be put on an unsubsidized basis. To that end, we have established a separate fund so that revenues and expenditures can readily be tracked.

The entire salary for all staff, including the Camp Director, are now included in this fund.

BUDGET SUMMARY

This budget is balanced. The 1991-92 budget message noted that the budget had been "the most difficult...to assemble in my nearly 30 years in local government." Last year was worse and this year is no better. The outlook for next year's budget is not good. This City, like virtually every other city in this State, is faced with a financing structure that is not keeping pace with the ever increasing costs of goods and services. Couple this with the on-going dipping of the State Legislature into the City's treasury and we have a financial picture that is out of focus. We have absorbed the loss of property tax reallocated by the State with the use of one-time funding, reducing service levels further belt tightening and are again not providing salary increases to management (for the third consecutive year) and mid-management employees (for the second year).

As with last year, department heads were advised at the start of the budget process that 1993-94 would be a lean year. And as in the past, they responded admirably. Their assistance and the assistance of their staffs is once again acknowledged with appreciation. I am again particularly indebted to Assistant City Manager Jerry L. Glenn and Finance Director Dixon Flynn for their major contributions. A special expression of appreciation goes to Vicky McAthie, Accounting Manager, whose attention to detail and research capabilities, was invaluable.

Respectfully submitted,



Thomas A. Peterson
City Manager

TAP:br

GENERAL FUND
SUMMARY OF THE BUDGET
1993-94

SCHEDULE B

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Property Taxes	\$ 3,917,145	
Sales Tax	5,180,000	
Other Taxes	685,600	
Licenses, & Permits	220,000	
Fines, Forfeits and Penalties	135,400	
Revenue from Uses of Money & Property	292,500	
Revenue from Other Agencies	2,100,200	
Charges for Current Services	6,035,700	
Other Revenues	333,000	
Total		\$ 18,899,545

INTERFUND TRANSFERS

Prior year revenue Life Insurance Rebate	\$ 31,000	
LTD fund	45,745	
Housing and Urban Development	72,210	
Transporation Development Act	650,515	
State Gas Tax	640,000	
Wastewater	23,180	
Water	30,905	
Impact Fees	15,455	
CIP	162,270	
Work for Others	0	
Public Liability Insurance Fund	15,805	
Workers' Compensation Fund	52,835	
Total		\$ 1,739,920

CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$ 247,300	
Water Utility Fund	750,000	
Sewer Utility Fund	385,000	
Electric Utility Fund	3,400,195	
Total		\$ 4,782,495

TOTAL ESTIMATED FINANCING RESOURCES \$ **25,421,960**

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$ 16,223,355	
Utilities & Transportation	1,006,755	
Materials & Supplies	2,795,690	
Equipment, Land & Structures	151,510	
Special Payments	6,097,575	
Sub-Total Operating Expenses		\$ 26,274,885

INTER-FUND TRANSFERS

General Fund Charges to Enterprise Fund	\$ (1,633,135)	
Net Operating Expenses		\$ 24,641,750

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund Operating Reserve	\$ 20,860	
Equipment Fund	153,260	
Community Center Fund	405,390	
Public Liability Insurance Fund	200,700	
Total		\$ 780,210

TOTAL ESTIMATED REQUIREMENTS \$ **25,421,960**

OPERATING BUDGETS
SUMMARY OF THE BUDGET
1993-94

SCHEDULE A

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Property Taxes	\$	4,907,600	
Sales Tax		5,180,000	
Other Taxes		685,600	
Licenses, Fines & Rent		740,000	
Interest		467,300	
Revenue from Other Agencies		2,148,200	
Charges for Current Services		6,203,170	
Other Revenues		498,500	
Water Sales & Fees		2,849,900	
Sewer Charges		3,020,300	
Electrical Sales		35,182,600	
Total			\$ 61,883,170

INTERFUND TRANSFERS

\$ 1,739,920

CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$	247,300	
Library Operating Reserve		69,475	
Electric Operating Reserve		0	
Total			\$ 316,775

TOTAL ESTIMATED FINANCING RESOURCES

\$ 63,939,865

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	20,954,325	
Utilities & Transportation		1,965,415	
Materials & Supplies		4,517,365	
Equipment, Land & Structures		278,530	
Special Payments		7,244,670	
Sub-Total Operating Expenses			\$ 34,960,305
Bulk Power Purchase			\$ 26,565,400
Total			\$ 61,525,705

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

Water Capital	\$	480,810	
Water Operating Reserve		29,830	
General Fund Operating Reserve		20,860	
Sewer Capital Outlay		133,740	
Rate Stabilization Reserve		122,590	
Utility Outlay Reserve		954,280	
Equipment Fund		153,260	
PL & PD Insurance Fund		249,005	
Wastewater debt service		269,785	
Total			\$ 2,414,160

TOTAL ESTIMATED REQUIREMENTS

\$ 63,939,865

ELECTRIC UTILITY FUND
SUMMARY OF THE BUDGET
1993-94

SCHEDULE C

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Sale of Electricity	\$	<u>35,182,600</u>	
Total	\$		35,182,600

OTHER INCOME

Sale of System - Joint Pole	20,000	
Sale of Property - Salvage	4,000	
Pole Rental (CATV)	10,000	
Interest Income	95,400	
Electric Miscellaneous	51,000	
Revenue NOC	5,500	
Capacity Charge	<u>6,000</u>	
Total	\$	<u>191,900</u>

TOTAL ESTIMATED FINANCING RESOURCES	\$	<u>35,374,500</u>
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ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	1,944,525	
Utilities & Transportation		36,900	
Materials & Supplies		632,675	
Equipment, Land & Structures		109,000	
Special Payments		<u>307,015</u>	
Sub-Total Operating Expenses	\$		3,030,115
Bulk Power Purchase	\$		<u>26,565,400</u>
	\$		29,595,515

INTER-FUND TRANSFERS

General Fund Charges	\$	<u>1,274,165</u>	
Total	\$		1,274,165

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund	\$	3,400,195	
PL & PD Insurance Fund		27,755	
Rate Stabilization Fund		122,590	
Utility Outlay Reserve		<u>954,280</u>	
Total	\$		<u>4,504,820</u>

TOTAL ESTIMATED REQUIREMENTS	\$	<u>35,374,500</u>
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**SEWER UTILITY FUND
SUMMARY OF THE BUDGET
1993-94**

SCHEDULE D

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Sewer Service Charges	\$ 2,743,600	
Sewer Connection Fees	<u>276,700</u>	
Total		\$ 3,020,300

TAXES

Property (Bond Redemption)	\$ <u>177,200</u>	
Total		\$ 177,200

OTHER INCOME

Interest Income	\$ 126,200	
Rental of City Property	163,000	
Sewer Reimbursement Fees	0	
Other Revenue	60,000	
Sewer Tap Fees	<u>11,000</u>	
Total		\$ <u>360,200</u>

TOTAL ESTIMATED FINANCING RESOURCES	\$	<u>3,557,700</u>
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ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$ 1,111,650	
Utilities & Transportation	329,605	
Materials & Supplies	345,370	
Equipment, Land & Structures	10,690	
Special Payments	<u>36,050</u>	
Total		\$ 1,833,365

DEBT SERVICE

Debt Service	<u>723,090</u>	
Total		\$ 723,090

INTER-FUND TRANSFERS

General Fund Charges	\$ <u>199,620</u>	
Total		\$ 199,620

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund	\$ 385,000	
Sewer Capital Outlay	133,740	
PL & PD Insurance Fund	13,100	
Wastewater debt service	<u>269,785</u>	
Total		\$ <u>801,625</u>

TOTAL ESTIMATED REQUIREMENTS	\$	<u>3,557,700</u>
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**WATER UTILITY FUND
SUMMARY OF THE BUDGET
1993-94**

SCHEDULE E

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Water Sales	\$	2,780,900		
Water Connection Fees		<u>69,000</u>		
Total			\$	2,849,900

OTHER INCOME

Rental of City Property	\$	30,000		
Interest Income		0		
Revenue NOC		<u>8,000</u>		
Total			\$	<u>38,000</u>

TOTAL ESTIMATED FINANCING RESOURCES		\$	<u>2,887,900</u>
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ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	616,925		
Utilities & Transportation		440,505		
Materials & Supplies		421,710		
Equipment, Land & Structures		3,540		
Special Payments		<u>12,635</u>		
Total			\$	1,495,315

INTER-FUND TRANSFERS

General Fund Charges	\$	<u>124,495</u>		
Total			\$	124,495

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund	\$	750,000		
Water Capital		480,810		
Water Operating Reserve		29,830		
PL & PD Insurance Fund		<u>7,450</u>		
Total			\$	<u>1,268,090</u>

TOTAL ESTIMATED REQUIREMENTS		\$	<u>2,887,900</u>
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LIBRARY FUND
SUMMARY OF THE BUDGET
1993-94

SCHEDULE F

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Fines, Fees and Gifts	\$	<u>47,000</u>		
Total			\$	47,000

NON-OPERATING REVENUES

Investment Income	\$	19,000		
Donations		<u>0</u>		
Total			\$	19,000

TAXES

Property Taxes	\$	<u>813,255</u>		
Total			\$	813,255

REVENUE FROM OTHER AGENCIES

California Library Services Act	\$	33,000		
Public Library Foundation		<u>15,000</u>		
Total			\$	48,000

CONTRIBUTIONS FROM

LIBRARY OPERATING RESERVE	\$	<u>69,475</u>		
Total			\$	<u>69,475</u>

TOTAL ESTIMATED FINANCING RESOURCES			\$	<u>996,730</u>
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ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	662,725		
Utilities & Transportation		63,550		
Materials & Supplies		202,795		
Special Payments		<u>32,805</u>		
Total			\$	961,875

INTER-FUND TRANSFERS

General Fund Charges	\$	<u>34,855</u>		
Total			\$	<u>34,855</u>

TOTAL ESTIMATED REQUIREMENTS			\$	<u>996,730</u>
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COMMUNITY CENTER
SUMMARY OF THE BUDGET
1993-94

SCHEDULE G

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Rent of Property	\$	68,800	
Swimming Fees		<u>35,000</u>	
Total	\$		103,800

CONTRIBUTIONS FROM OTHER FUNDS

General Fund	\$	<u>405,390</u>	
Total	\$		<u>405,390</u>

TOTAL ESTIMATED FINANCING RESOURCES **\$ 509,190**

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	273,875	
Utilities & Transportation		86,900	
Supplies and Materials		110,125	
Equipment, Land & Structures		2,790	
Special Payments		<u>35,500</u>	
Total	\$		<u>509,190</u>

TOTAL ESTIMATED REQUIREMENTS **\$ 509,190**

CAMP HUTCHINS
SUMMARY OF THE BUDGET
1993-94

SCHEDULE S

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Camp Hutchins revenue	\$	132,470	
		<u>0</u>	
Total	\$		132,470

CONTRIBUTIONS FROM OTHER FUNDS

General Fund	\$	<u>0</u>	
Total	\$		<u>0</u>

TOTAL ESTIMATED FINANCING RESOURCES	\$	<u>132,470</u>
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ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	121,270	
Utilities & Transportation		1,200	
Supplies and Materials		9,000	
Equipment, Land & Structures		1,000	
Special Payments		<u>0</u>	
Total	\$		<u>132,470</u>

TOTAL ESTIMATED REQUIREMENTS	\$	<u>132,470</u>
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GENERAL BUDGET

SCHEDULE H

DETAIL OF FINANCING RESOURCES

1993-94		1991-92	1992-93	1993-94
		Actual	Estimated	Estimated
		Resources	Resources	Resources
GENERAL FUND				
PROPERTY TAXES				
Current Year - Secured	\$	3,953,970	\$ 4,324,630	\$ 3,736,745
Bond Redemption		174,268	177,235	180,400
Total	\$	4,128,238	\$ 4,501,865	\$ 3,917,145
OTHER TAXES				
Sales and Use Tax	\$	4,909,339	\$ 5,044,000	\$ 5,180,000
Franchise - Gas		120,347	160,000	112,000
Franchise - Cable TV		105,001	110,000	110,000
Franchise - Electric		8,045	8,000	8,000
Franchise - Waste Removal		0	0	273,600
Franchise - Industrial Waste		0	0	32,000
Business License Tax		94,692	96,000	94,000
Real Property Transfer - Documentary		78,842	90,000	56,000
Total	\$	5,316,266	\$ 5,508,000	\$ 5,865,600
LICENSES AND PERMITS				
Animal Licenses	\$	8,067	\$ 8,500	\$ 8,500
Bicycle Licenses		6,880	3,600	2,500
Alarm Permits		925	600	2,100
Building Permits		209,756	193,925	132,000
Electric Permits		40,058	35,000	26,000
Mechanical Permits (Gas)		17,540	17,375	8,600
Plumbing Permits		18,249	19,095	9,100
Parking Lot Permits		24,082	33,555	31,200
Total	\$	325,557	\$ 311,650	\$ 220,000
FINES, FORFEITS & PENALTIES				
Vehicle Code Fines	\$	108,757	\$ 110,000	\$ 70,500
Court Fines		47,544	6,075	2,900
Overparking		35,223	40,615	62,000
Total	\$	191,524	\$ 156,690	\$ 135,400
REVENUE FROM USE OF MONEY & PROPERTY				
Investment Earnings	\$	484,501	\$ 387,695	\$ 226,700
Rent of City Property		85,135	78,220	65,800
Total	\$	569,636	\$ 465,915	\$ 292,500

GENERAL BUDGET 1993-94
DETAIL OF FINANCING RESOURCES

SCHEDULE H

	1991-92	1992-93	1993-94
	Actual	Estimated	Estimated
	Resources	Resources	Resources
GENERAL FUND (continued)			
REVENUE FROM OTHER AGENCIES			
State Motor Vehicle in Lieu of Taxes	\$ 1,799,173	\$ 1,876,800	\$ 1,785,600
State Reimbursement POST	71,582	64,000	66,000
State Cigarette Taxes	43,026	0	0
Pers Surplus Asset Account	1,027,771	950,000	0
State Mandated Costs	39,504	60,000	85,000
County - Recreation Allotment	17,409	14,800	0
County - Cracnet	82,652	71,600	78,000
LUSD - Joint Use Agreement	40,630	40,000	15,000
LUSD - Reimbursement Drug Suppression Grant	57,668	45,460	65,500
LUSD-Truancy Reimbursement	8,390	19,245	0
California Smoke Free Cities Grant	8,489	0	0
State-Hiway Maintenance	5,101	4,800	5,100
State Traffic Safety Grant-Sobriety	2,745	0	0
Total	\$ 3,204,140	\$ 3,146,705	\$ 2,100,200
CHARGES FOR CURRENT SERVICES			
Plan Checking Fees	\$ 121,117	\$ 130,000	\$ 70,500
Planning Fees	8,877	7,000	50,000
Animal Shelter Fees	3,076	3,570	3,400
Engineering Fees	65,130	200,000	78,000
Engineering Inspections	0	0	82,000
Refuse Collection	3,591,561	4,149,000	5,426,400
Concessions - Boats	11,493	10,000	0
Concessions - Other	8,949	10,000	19,000
Swimming	41,503	39,850	0
Aquatics	0	0	58,000
Adult Sports	0	0	84,000
Playgrounds/Recreation Team Sports	0	0	14,500
Photocopy Charges	9,701	9,300	10,500
Recreation - Miscellaneous	197,610	213,000	82,000
Reinspection-Special Inspection	4,515	4,000	3,000
False Alarm Penalty	1,955	3,000	0
Fingerprinting	2,382	2,000	2,400
Camp Hutchins	100,217	94,000	0
Other Parks Revenue	0	0	52,000
Total	\$ 4,168,086	\$ 4,874,720	\$ 6,035,700

GENERAL BUDGET 1993-94
DETAIL OF FINANCING RESOURCES

SCHEDULE H

	1991-92	1992-93	1993-94
	Actual	Estimated	Estimated
	Resources	Resources	Resources
GENERAL FUND (continued)			
OTHER REVENUES			
Sales of Real & Personal Property	\$ 8,696	\$ 2,500	\$ 20,000
Re-connect charge	9,340	36,000	21,600
Revenue NOC	41,150	30,600	55,000
Returned Check Charge	5,641	6,000	6,500
Restitution-Damage to Property	28,815	0	10,000
Late Fees	0	120,000	216,000
Project Plans & Specs	205	0	3,900
Total	\$ 93,847	\$ 195,100	\$ 333,000
INTERFUND TRANSFERS			
Housing and Urban Development	\$ 52,660	\$ 47,630	\$ 72,210
Prior Years Revenue - Life Insurance Rebate	0	0	31,000
Gas Tax	467,780	454,835	640,000
Transportation Development Fund - Transit	0	0	52,515
Transportation Development Fund - Streets	235,230	320,990	598,000
Refuse Surcharge	141,230	124,030	0
Wastewater	0	0	23,180
Water	0	0	30,905
Impact Fees	0	16,145	15,455
CIP	0	169,495	162,270
Work for Others	0	73,215	0
PL & PD Fund	27,285	13,585	15,805
Workers' Compensation Fund	54,650	67,125	52,835
Camp Hutchins	91,415	0	0
Asset Seizure	5,810	0	0
LTD Fund	0	0	45,745
Total	\$ 1,076,060	\$ 1,287,050	\$ 1,739,920
CONTRIBUTIONS FROM OTHER FUNDS & RESERVES			
Electric Utility Fund	\$ 3,000,000	\$ 3,000,000	\$ 3,400,195
Water Utility Fund	792,000	750,000	750,000
Hotel/Motel Fund	200,000	204,805	247,300
Sewer Fund	385,000	385,000	385,000
Total	\$ 4,377,000	\$ 4,339,805	\$ 4,782,495
Sub-Total General Fund	\$ 23,450,354	\$ 24,787,500	\$ 25,421,960

GENERAL BUDGET 1993-94
DETAIL OF FINANCING RESOURCES

SCHEDULE H

	1991-92	1992-93	1993-94
	Actual	Estimated	Estimated
	Resources	Resources	Resources
LESS CONTRIBUTIONS TO OTHER FUNDS			
Capital Outlay Reserve	\$ 0	\$ 0	\$ 0
General Fund Operating Reserve	230,830	100,300	20,860
Community Center Fund	409,615	446,250	405,390
Public Liability Insurance Fund	200,000	200,000	200,700
Equipment Fund	0	229,520	153,260
Camp Hutchins	26,415	0	0
Total	\$ 866,860	\$ 976,070	\$ 780,210
NET TOTAL GENERAL FUND	\$ 22,583,494	\$ 23,811,430	\$ 24,641,750

GENERAL BUDGET 1993-94
DETAIL OF FINANCING RESOURCES

SCHEDULE H

	1991-92	1992-93	1993-94
	Actual	Estimated	Estimated
	Resources	Resources	Resources
<u>ELECTRIC UTILITY FUND</u>			
OPERATING REVENUE - ELECTRIC SALES			
Domestic - Residential	\$ 13,000,067	\$ 13,168,310	\$ 13,234,600
Commercial - Small Industrial	4,500,085	4,670,040	4,482,200
Dusk - To - Dawn	37,114	41,220	40,400
Mobile Home Parks	290,938	256,850	251,900
Commercial, Large	8,066,287	7,892,080	7,956,800
Industrial, Small	493,007	449,830	806,300
Industrial, Medium	2,351,820	2,285,030	2,630,600
Industrial, Large	5,097,908	4,922,510	4,953,100
Residential Low Income Discount	27,403	40,570	69,900
City Accounts	733,693	710,120	756,800
Total	\$ 34,598,322	\$ 34,436,560	\$ 35,182,600
NON-OPERATING			
Investment Income	\$ 71,614	\$ 12,260	\$ 95,400
Rent of City Property (CATV)	11,985	13,390	10,000
Sale of Real & Personal Property	4,637	4,000	4,000
Sale of System (Joint Pole)	12,545	20,000	20,000
Electric Miscellaneous	48,220	55,080	51,000
Revenue NOC	5,262	840	5,500
Capacity Charge	11,090	6,000	6,000
Total	\$ 165,353	\$ 111,570	\$ 191,900
CONTRIBUTIONS FROM OTHER RESERVES			
Rate Stabilization Fund	\$ 0	\$ 0	\$ 0
Sub-Total Electric Utility Fund	\$ 34,763,675	\$ 34,548,130	\$ 35,374,500
LESS CONTRIBUTIONS TO OTHER FUNDS			
General Fund	\$ 3,000,000	\$ 3,000,000	\$ 3,400,195
Rate Stabilization Reserve	0	0	122,590
PL & PD Insurance Fund	39,215	39,215	27,755
Utility Outlay Reserve	1,174,360	1,299,585	954,280
Total	\$ 4,213,575	\$ 4,338,800	\$ 4,504,820
NET TOTAL ELECTRIC UTILITY	\$ 30,550,100	\$ 30,209,330	\$ 30,869,680

GENERAL BUDGET 1993-94
DETAIL OF FINANCING RESOURCES

SCHEDULE H

		1991-92		1992-93		1993-94
		Actual		Estimated		Estimated
		Resources		Resources		Resources
<u>SEWER UTILITY FUND</u>						
OPERATING REVENUE						
Sewer Service Charge - Public	\$	2,759,435	\$	2,772,000	\$	2,730,000
Sewer Service Charge - City		12,677		12,700		13,600
Sewer Connections (taps)		622,219		400,000		276,700
Total	\$	3,394,331	\$	3,184,700	\$	3,020,300
TAXES						
Property Taxes	\$	177,220	\$	183,990	\$	177,200
Total	\$	177,220	\$	183,990	\$	177,200
NON-OPERATING						
Investment Earnings	\$	249,166	\$	156,220	\$	126,200
Rent of City Property		164,789		141,730		163,000
Sewer Reimbursement Fees		21,830		1,000		0
Revenue NOC		15,696		1,000		60,000
Sewer Tap Fees		11,755		6,000		11,000
Sale of Real & Personal Property		239		20,000		0
Total	\$	463,475	\$	325,950	\$	360,200
Sub-Total Sewer Utility Fund	\$	4,035,026	\$	3,694,640	\$	3,557,700
LESS CONTRIBUTIONS TO OTHER FUNDS						
General Fund	\$	385,000	\$	385,000	\$	385,000
PL & PD Insurance Fund		19,810		19,810		13,100
Wastewater Capital Outlay		340,000		274,160		133,740
Total	\$	744,810	\$	678,970	\$	531,840
NET TOTAL SEWER UTILITY	\$	3,290,216	\$	3,015,670	\$	3,025,860

GENERAL BUDGET 1993-94
 DETAIL OF FINANCING RESOURCES

SCHEDULE H

	1991-92	1992-93	1993-94
	Actual	Estimated	Estimated
	Resources	Resources	Resources
<u>WATER UTILITY FUND</u>			
OPERATING REVENUE			
Water Service Charge - Public	\$ 2,646,844	\$ 2,743,300	\$ 2,764,600
Water Service Charge - City	12,849	11,675	16,300
Water Connections (taps)	44,703	17,340	69,000
Total	\$ 2,704,396	\$ 2,772,315	\$ 2,849,900
NON-OPERATING			
Investment Earnings	\$ 12,073	\$ 16,380	\$ 0
Sale of Real & Personal Property	0	0	0
Rent of City Property	59,362	30,000	30,000
Revenue NOC	10,758	8,000	8,000
Total	\$ 82,193	\$ 54,380	\$ 38,000
CONTRIBUTIONS FROM OTHER RESERVES			
Water Operating Reserves	\$ 0	\$ 0	\$ 0
Sub-Total Water Utility Fund	\$ 2,786,589	\$ 2,826,695	\$ 2,887,900
LESS CONTRIBUTIONS TO OTHER FUNDS			
General Fund	\$ 792,000	\$ 750,000	\$ 750,000
Water Operating Reserve	0	22,460	29,830
PL & PD Insurance Fund	9,200	9,200	7,450
Water Utility - Capital Outlay	728,750	728,750	480,810
Total	\$ 1,529,950	\$ 1,510,410	\$ 1,268,090
NET TOTAL WATER FUND	\$ 1,256,639	\$ 1,316,285	\$ 1,619,810

GENERAL BUDGET 1993-94
DETAIL OF FINANCING RESOURCES

SCHEDULE H

	1991-92 Actual Resources	1992-93 Estimated Resources	1993-94 Estimated Resources
<u>LIBRARY FUND</u>			
OPERATING REVENUE			
Fines, Fees & Gifts	\$ 58,102	\$ 50,000	\$ 47,000
NON-OPERATING			
Investment Earnings	\$ 53,275	\$ 31,170	\$ 19,000
Donations	1,050	0	0
Total	\$ 54,325	\$ 31,170	\$ 19,000
PROPERTY TAXES	\$ 824,268	\$ 888,885	\$ 813,255
STATE GRANTS			
Library Services Act	\$ 37,921	\$ 30,000	\$ 33,000
Public Library Foundation	19,599	19,000	15,000
Total	\$ 57,520	\$ 49,000	\$ 48,000
CONTRIBUTIONS FROM OTHER FUNDS			
Rate Stabilization Fund	\$ 0	\$ 0	\$ 0
Library Operating Reserve		28,625	69,475
Total	\$ 0	\$ 28,625	\$ 69,475
Sub-Total Library Fund	\$ 994,215	\$ 1,047,680	\$ 996,730
LESS CONTRIBUTIONS TO OTHER FUNDS OR RESERVES			
Library Operating Reserve	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0
NET TOTAL LIBRARY FUND	\$ 994,215	\$ 1,047,680	\$ 996,730

GENERAL BUDGET 1993-94
DETAIL OF FINANCING RESOURCES

SCHEDULE H

	1991-92 Actual Resources	1992-93 Estimated Resources	1993-94 Estimated Resources
COMMUNITY CENTER			
OPERATING REVENUE			
Rent	\$ 40,525	\$ 42,000	\$ 68,800
Swim Fees	31,478	28,000	35,000
Donations	250	0	0
Total	\$ 72,253	\$ 70,000	\$ 103,800
CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES			
General Fund Operating Reserve	\$ 409,615	\$ 446,250	\$ 405,390
Total	\$ 409,615	\$ 446,250	\$ 405,390
TOTAL COMMUNITY CENTER	\$ 481,868	\$ 516,250	\$ 509,190

CAMP HUTCHINS

OPERATING REVENUE			
Rent	\$ 0	\$ 0	\$ 132,470
Swim Fees	0	0	0
Donations	0	0	0
Total	\$ 0	\$ 0	\$ 132,470
CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES			
General Fund Operating Reserve	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0
TOTAL CAMP HUTCHINS	\$ 0	\$ 0	\$ 132,470

SPECIAL REVENUE FUNDS

SCHEDULE I

CONSTRUCTION FUND REVENUES

BOND FUND REVENUES

TRUST & AGENCY FUNDS

1993-94

		1991-92 Actual Resources	1992-93 Estimated Resources	1993-94 Estimated Resources
12	<u>EQUIPMENT FUND</u>			
	Investment Earnings	\$ 0	\$ 0	\$ 12,100
	Sale of City Property	4,501	8,000	10,000
	Contributions from General Fund	413,497	229,520	153,260
	Total	\$ 417,998	\$ 237,520	\$ 175,360
13	<u>REFUSE SURCHARGE FUND</u>			
	Collections	\$ 125,607	\$ 142,600	\$ 0
	Total	\$ 125,607	\$ 142,600	\$ 0
16.1	<u>ELECTRIC UTILITY OUTLAY RESERVE</u>			
	Inter-fund Transfer	\$ 167,184	\$ 1,299,585	\$ 0
	Total	\$ 167,184	\$ 1,299,585	\$ 0
16.2	<u>ELECTRIC RATE STABILIZATION RESERVE</u>			
	Investment Earnings	\$ 233,480	\$ 134,220	\$ 0
	Revenue NOC	0	0	0
	Total	\$ 233,480	\$ 134,220	\$ 0
17.1	<u>SEWER CAPITAL</u>			
	Inter-fund Transfer	\$ 375,941	\$ 274,160	\$ 0
	Total	\$ 375,941	\$ 274,160	\$ 0
17.2	<u>WASTEWATER CAPITAL RESERVE</u>			
	Inter-fund Transfer	\$ 13,649	\$ 318,900	\$ 0
	Investment Earnings	102,348	0	0
	Total	\$ 115,997	\$ 318,900	\$ 0
18.1	<u>Water Utility - Capital Outlay Funds</u>			
	Inter-fund Transfer	\$ 27,778	\$ 0	\$ 0
	Contribution from Water Utility Fund		728,750	
	Total	\$ 27,778	\$ 728,750	\$ 0
21.2	<u>Library Trust</u>			
	Investment Earnings	\$ 21,371	\$ 16,000	\$ 11,300
	Total	\$ 21,371	\$ 16,000	\$ 11,300

FUNDS AND REVENUES
1993-94

SCHEDULE I

		1991-92 Actual Resources	1992-93 Estimated Resources	1993-94 Estimated Resources
23	<u>ASSET SEIZURE</u>			
	Interest	\$ 8,852	\$ 7,114	\$ 3,600
	DOJ Forfeiture Fund Allocations	82,296	0	50,000
	Total	\$ 91,148	\$ 7,114	\$ 53,600
26	<u>EQUIPMENT MAINTENANCE INTERNAL SERVICE FUND</u>			
	Equipment Maintenance Cost Allocations	\$ 0	\$ 0	\$ 809,205
	Investment Earnings	0	0	0
	Total	\$ 0	\$ 0	\$ 809,205
27	<u>LTD INSURANCE RESERVE INTERFUND TRANSFERS</u>			
	Long-term Disability Cost Allocations	\$ 95,281	\$ 50,040	\$ 51,100
	Investment Earnings	9,947	5,616	7,000
	Total	\$ 105,228	\$ 55,656	\$ 58,100
28	<u>MEDICAL INSURANCE RESERVE INTERFUND TRANSFERS</u>			
	Chiropratic Cost Allocations	\$ 23,969	\$ 20,000	\$ 24,400
	Cobra Participant - 2% admin fee	240	0	1,000
	Investment Earnings	4,102	5,616	100
	Total	\$ 28,311	\$ 25,616	\$ 25,500
29	<u>DENTAL & LIFE INSURANCE RESERVE INTERFUND TRANSFERS</u>			
	Dental Cost Allocations	\$ 197,734	\$ 191,500	\$ 166,000
	Life Insurance Allocations	0	0	33,000
	Employee Contributions	33,164	36,000	35,000
	Cobra Participant Payments	3,511	4,000	4,000
	Investment Earnings	0	4,920	2,300
	Total	\$ 234,409	\$ 236,420	\$ 240,300
30	<u>LIABILITY INSURANCE RESERVE</u>			
	Investment Income	\$ 69,104	\$ 50,000	\$ 38,600
	Contributions - General Fund		200,000	200,700
	Contributions - Enterprise Fund		68,225	48,305
	Reimbursements		75,000	0
	Revenue NOC	145,153	0	0
	Total	\$ 214,257	\$ 393,225	\$ 287,605
31	<u>WORKERS' COMPENSATION INSURANCE RESERVE</u>			
	Compensation Reimbursements	\$ 60,330	\$ 35,000	\$ 55,000
	Inter-fund Transfers	466,969	450,450	557,100
	Investment Earnings	47,550	36,785	16,500
	Revenue NOC	117	0	0
		574,966	522,235	628,600
	CONTRIBUTIONS FROM RESERVE	\$ 0	\$ 0	\$ 44,035
	Total	\$ 574,966	\$ 522,235	\$ 672,635

FUNDS AND REVENUES
1993-94

SCHEDULE I

		1991-92 Actual Resources	1992-93 Estimated Resources	1993-94 Estimated Resources
32	<u>SELECT SYSTEM GAS TAX (2107)</u>			
	State Gas Tax	\$ 448,867	\$ 445,660	\$ 428,000
	Investment Earnings	(573)	0	0
	Total	\$ 448,294	\$ 445,660	\$ 428,000
33	<u>SELECT SYSTEM GAS TAX (2106)</u>			
	State Gas Tax	\$ 214,091	\$ 210,280	\$ 205,200
	Investment Earnings	24,775	18,158	800
	Total	\$ 238,866	\$ 228,438	\$ 206,000
36	<u>GAX TAX (2105)</u>			
	State Gas Tax	\$ 227,253	\$ 225,390	\$ 289,400
	Investment Earnings	14,657	6,833	0
	Total	\$ 241,910	\$ 232,223	\$ 289,400
37	<u>SB 300 TRANSPORATION PARTNERSHIP</u>			
	Street Maintenance	\$ 75,291	\$ 21,300	\$ 151,300
	Investment Earnings	11		0
	Total	\$ 75,302	\$ 21,300	\$ 151,300
38	<u>MEASURE K FUNDS</u>			
	Taxes	\$ 440,787	\$ 500,000	\$ 450,000
	Investment Earnings	15,898		11,500
	Total	\$ 456,685	\$ 500,000	\$ 461,500
41	<u>BOND INTEREST & REDEMPTION FUND</u>			
	Inter-fund Transfer	\$ 292,875	\$ 361,225	\$ 357,500
	Total	\$ 292,875	\$ 361,225	\$ 357,500
44.3	<u>1988 STATE PARKS BOND ACT</u>			
	Investment Earnings	\$ 439	\$ 750	\$ 0
	State - Park Bonds	62,612	0	0
	Total	\$ 63,051	\$ 750	\$ 0
45	<u>HUD ENTITLEMENT GRANT</u>			
	Federal Grant	\$ 215,941	\$ 0	\$ 499,500
	Total	\$ 215,941	\$ 0	\$ 499,500
46	<u>INDUSTRIAL WAY & BECKMAN DEVELOPMENT</u>			
	Investment Earnings	\$ 12,728	\$ 9,266	\$ 6,600
	Revenue NOC	0	0	0
	Total	\$ 12,728	\$ 9,266	\$ 6,600
47	<u>INDUSTRIAL WAY & BECKMAN ROAD DEVELOPMENT #2 FUND</u>			
	Investment Earnings	\$ 1,087	\$ 750	\$ 600
	Total	\$ 1,087	\$ 750	\$ 600

FUNDS AND REVENUES
1993-94

SCHEDULE I

		1991-92 Actual Resources	1992-93 Estimated Resources	1993-94 Estimated Resources
48.2	<u>TURNER/CLUFF</u>			
	Investment Earnings	\$ 12,028	\$ 0	\$ 2,300
	Special Assessment	122,600	0	0
	Total	\$ 134,628	\$ 0	\$ 2,300
49	<u>DOWNTOWN IMPROVEMENT DISTRICT</u>			
	Property Taxes	\$ 2,196	\$ 49,072	\$ 51,800
	Investment Earnings	50,568	1,405	700
	Total	\$ 52,764	\$ 50,477	\$ 52,500
60.x	<u>IMPACT FEES</u>			
	Investment Earnings	\$ 33,792	\$ 16,570	\$ 16,200
	Fees	491,503	6,500,015	2,794,000
	Total	\$ 525,295	\$ 6,516,585	\$ 2,810,200
75	<u>SUBDIVISION RESERVES (CITY)</u>			
	Subdivision Fees	\$ 1,280	\$ 0	\$ 0
	Investment Earnings	0	0	18,200
	Total	\$ 1,280	\$ 0	\$ 18,200
75	<u>SUBDIVISION FUND - IN TRUST</u>			
	Subdivision Fees	\$ 300,562	\$ 0	\$ 0
	Investment Earnings	0	0	5,600
	Total	\$ 300,562	\$ 0	\$ 5,600
120.1	<u>HUTCHINS STREET SQUARE - CAPITAL</u>			
	Investment Earnings	\$ 0	\$ 0	\$ 800
	Donation	170,000	0	0
	Total	\$ 170,000	\$ 0	\$ 800
121	<u>CAPITAL OUTLAY RESERVE</u>			
	Donations	\$ 1,643	\$ 0	\$ 0
	Investment Earnings	0	0	131,200
	Total	\$ 0	\$ 0	\$ 131,200
122	<u>LODI LAKE CAPITAL</u>			
	Investment Earnings	\$ 5,173	\$ 3,100	\$ 2,600
	Capital Improvements	39,591	26,000	50,000
	Donations	9,000	0	0
	Total	\$ 53,764	\$ 29,100	\$ 52,600
123	<u>MASTER STORM DRAIN (AB 1600)</u>			
	Investment Earnings	\$ 0	\$ 0	\$ 19,000
	Total	\$ 0	\$ 0	\$ 19,000

FUNDS AND REVENUES
1993-94

SCHEDULE I

	1991-92 Actual Resources	1992-93 Estimated Resources	1993-94 Estimated Resources
124 <u>TRANSPORTATION DEVELOPMENT ACT</u>			
TDA - Streets	\$ 577,757	\$ 549,412	\$ 653,970
Investment Earnings	12,603	18,158	0
Revenue NOC	3,859	0	0
Total	\$ 594,219	\$ 567,570	\$ 653,970
125 <u>DIAL-A-RIDE</u>			
TDA - Transit	\$ 350,209	\$ 420,000	\$ 314,030
TDA - STA	69,000	47,710	98,000
Passenger Fares - Lodi	44,394	46,000	47,500
San Joaquin County Reimbursement - Woodbridge	15,895	13,000	17,000
Investment Earnings	4,126	0	0
Sale of Real & Personal Property	1,995	0	0
Revenue NOC	1,594	0	3,000
Total	\$ 487,213	\$ 526,710	\$ 479,530
126 <u>Transportation (FAU SC)</u>			
FAU Reimbursements	\$ 505,901	\$ 0	\$ 192,000
Investment Earnings	13,504	0	1,500
Total	\$ 519,405	\$ 0	\$ 193,500
128 <u>TDA - PEDESTRIAN/BIKE PATH</u>			
TDA _ Article 3	\$ 21,701	\$ 20,196	\$ 20,200
Investment Earnings	980	187	0
Total	\$ 22,681	\$ 20,383	\$ 20,200
134 <u>HOTEL/MOTEL TAX</u>			
Taxes	\$ 153,969	\$ 160,515	\$ 160,100
Investment Earnings	0	0	7,100
Tax Surcharge	46,347	44,290	80,100
Total	\$ 200,316	\$ 204,805	\$ 247,300
140 <u>RESERVE FOR COST OF LABOR & MATERIAL</u>			
City Rental Insurance Fee	\$ 15,491	\$ 0	\$ 0
Police Bail - Other Cities	2,025	0	0
Miscellaneous Work for Others	36,594	0	0
EIR Consulting Fees	35,407	0	0
Crime Prevention Fair	5,976	0	0
Lodi Day At Stick	4,200	0	0
Revenue NOC	11,648	0	0
Total	\$ 111,341	\$ 0	\$ 0
141 <u>EXPENDABLE TRUST</u>			
Investment Earnings	\$ 0	\$ 0	\$ 1,000
Total	\$ 0	\$ 0	\$ 1,000

SUMMARY OF OPERATING BUDGETS BY DEPARTMENTS

SCHEDULE J

	Personnel Service 100	Utilities and Trans- portation 200	1993-94 Supplies and Materials 300	Equipment, Land and Structures 500	Special Payments 600	Inter Fund Transfers Abatement	TOTAL
GENERAL FUND							
Council/City Clerk	\$153,205	\$3,150	\$39,850	\$0		(\$56,564)	\$139,640
Contingencies					292,555		292,555
General Charges	246,710	87,950	148,090	6,860	5,604,700	(118,935)	5,975,375
Debt Service					180,355		180,355
City Attorney	152,795	475	22,655			(52,781)	123,145
City Manager	514,734	3,200	67,485	250		(138,537)	447,130
Community Development	616,315	2,800	114,500	5,800	2,000		741,415
Finance	1,525,948	99,325	275,475	2,200	0	(1,194,593)	708,355
Police	5,977,258	9,380	548,205	650	0		6,535,490
Fire	2,936,765	23,140	229,855	0	785		3,190,545
Public Works	2,348,345	643,670	759,180	135,750	7,180	(71,722)	3,822,405
Recreation	637,660	54,920	249,430	0	2,000		944,010
Parks	1,113,620	78,745	340,965	0	8,000		1,541,330
TOTAL GENERAL FUND	\$16,223,355	\$1,006,755	\$2,795,690	\$151,510	\$6,097,575	(\$1,633,135)	\$24,641,750
OTHER FUNDS							
Electric Utility	\$1,944,525	\$26,602,300	\$632,675	\$109,000	\$307,015	\$1,274,165	\$30,869,680
Sewer Utility	1,111,650	329,605	345,370	10,690	759,140	199,620	2,756,075
Water Utility	616,925	440,505	421,710	3,540	12,635	124,495	1,619,810
Library	662,725	63,550	202,795		32,805	34,855	996,730
Camp Hutchins	121,270	1,200	9,000	1,000			132,470
Community Center	273,875	86,900	110,125	2,790	35,500		509,190
TOTAL OTHER FUNDS	\$4,730,970	\$27,524,060	\$1,721,675	\$127,020	\$1,147,095	\$1,633,135	\$36,883,955
TOTAL OPERATING BUDGETS	\$20,954,325	\$28,530,815	\$4,517,365	\$278,530	\$7,244,670	(\$0)	\$61,525,705
ELECT UTILITY OUTLAY	\$436,055		\$14,700	\$539,525			\$990,280
WORKERS' COMPENSATION	\$183,000	\$0	\$436,800		\$0		\$619,800
PL & PD INSURANCE			\$330,225		\$8,400		\$338,625
DENTAL INSURANCE	\$36,400		\$203,280				\$239,680
MEDICAL INSURANCE			\$33,000				\$33,000
LONG-TERM DISABILITY	\$0		\$15,000		\$0		\$15,000
EQUIPMENT				\$153,260			\$153,260
EQUIPMENT MAINTENANCE	\$415,150	\$200	\$390,335		\$3,520		\$809,205

CITY OF LODI

OPERATING BUDGET

1993-94

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
CITY COUNCIL AND CITY CLERK				
10- 001 .01	<u>CITY CLERK - ADMINISTRATION</u>			
100	Personnel Services	\$ 109,706	\$ 112,815	\$ 95,095
200	Utilities & Communications	3,950	3,900	2,900
300	Supplies, Materials & Services	33,999	34,700	22,965
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
Total		\$ 147,655	\$ 151,415	\$ 120,960
10- 001 .02	<u>ELECTION</u>			
100	Personnel Services	\$ 7,206	\$ 9,350	\$ 4,900
200	Utilities & Communications	0	250	250
300	Supplies, Materials & Services	2,184	9,515	2,500
Total		\$ 9,390	\$ 19,115	\$ 7,650
10- 001 .03	<u>CITY COUNCIL</u>			
100	Personnel Services	\$ 48,940	\$ 52,505	\$ 53,210
300	Supplies, Materials & Services	23,970	22,990	14,385
500	Equipment, Land & Structures	0	0	0
Total		\$ 72,910	\$ 75,495	\$ 67,595
10- 001 .07	<u>COMMUNITY INFORMATION</u>			
200	Utilities & Communications	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	21,883	24,990	0
Total		\$ 21,883	\$ 24,990	\$ 0
Total City Council & City Clerk		\$ 251,838	\$ 271,015	\$ 196,205
CONTINGENT FUND				
10- 015 .01	<u>CONTINGENT FUND</u>			
600	Special Payments	\$ 54,658	\$ 300,000	\$ 292,555
Total		\$ 54,658	\$ 300,000	\$ 292,555
Total Contingent Fund	Total	\$ 54,658	\$ 300,000	\$ 292,555

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
GENERAL CHARGES				
10- 020 .01	<u>REFUSE COLLECTION CONTRACT</u>			
300	Supplies, Materials & Services	\$ 6,197	\$ 19,340	\$ 39,500
600	Special Payments	3,312,896	3,796,085	5,451,000
	Total	\$ 3,319,093	\$ 3,815,425	\$ 5,490,500
10- 020 .01	<u>REFUSE SURCHARGE</u>			
100	Personnel Services	\$ 5,682	\$ 0	\$ 0
300	Supplies, Materials & Services	13,178	0	0
600	Special Payments	87,347	110,445	0
	Total	\$ 106,207	\$ 110,445	\$ 0
10- 020 .02	<u>INSURANCE</u>			
300	Supplies, Materials & Services	\$ 21,614	\$ 0	\$ 0
	Total	\$ 21,614	\$ 0	\$ 0
10- 020 .05	<u>SPECIAL PAYMENTS - ADMINISTRATION</u>			
100	Personnel Services	\$ 166,580	\$ 190,000	\$ 190,000
200	Utilities & Communications	316	455	350
300	Supplies, Materials & Services	57,663	88,760	82,790
600	Special Payments	102,013	111,000	111,000
	Total	\$ 326,572	\$ 390,215	\$ 384,1
10- 020 .06	<u>COMMUNITY PROMOTION</u>			
200	Utilities & Communications	\$ 174	\$ 0	\$ 0
300	Supplies, Materials & Services	11,177	21,155	21,035
600	Special Payments	40,000	40,000	42,700
	Total	\$ 51,351	\$ 61,155	\$ 63,735
10- 020 .07	<u>TRANSPORTATION & COMMUNICATIONS</u>			
100	Personnel Services	\$ 0	\$ 56,700	\$ 56,710
200	Utilities & Communications	0	100	0
300	Supplies, Materials & Services	0	23,110	4,050
600	Special Payments	0	0	0
	Total	\$ 0	\$ 79,910	\$ 60,760
10- 024 .02	<u>TELEPHONE CHARGES</u>			
200	Utilities & Communications	\$ 0	\$ 0	\$ 87,600
300	Supplies, Materials & Services	0	0	715
500	Equipment, Land & Structures	0	0	6,860
	Total	\$ 0	\$ 0	\$ 95,175
Total General Charges		\$ 3,824,837	\$ 4,457,150	\$ 6,094,310
BOND DEBT SERVICE				
10- 030 .01	<u>GENERAL OBLIGATION BOND DEBT SERVICE</u>			
600	Special Payments	\$ 172,315	\$ 177,235	\$ 180,355
	Total	\$ 172,315	\$ 177,235	\$ 180,3
Total Debt Service	Total	\$ 172,315	\$ 177,235	\$ 180,355

1993-94 OPERATING BUDGET

CITY ATTORNEY

10- 035 .01 COUNSEL AND LEGAL SERVICES

	1991-92 Actual	1992-93 Budget	1993-94 Budget
100 Personnel Services	\$ 122,307	\$ 144,270	\$ 152,795
200 Utilities & Communications	813	1,025	475
300 Supplies, Materials & Services	29,948	20,250	22,655
500 Equipment, Land & Structures	0	0	
Total	\$ 153,068	\$ 165,545	\$ 175,925

Total City Attorney

Total \$ 153,068 \$ 165,545 \$ 175,925

CITY MANAGER

10- 040 .01 CITY MANAGER - ADMINISTRATION

100 Personnel Services	\$ 312,371	\$ 344,680	\$ 253,995
200 Utilities & Communications	3,686	2,350	500
300 Supplies, Materials & Services	23,627	24,435	16,550
500 Equipment, Land & Structures	653	1,700	250
600 Special Payments	0	0	0
Total	\$ 340,337	\$ 373,165	\$ 271,295

10- 040 .02 PERSONNEL - ADMINISTRATION

100 Personnel Services	\$ 175,158	\$ 189,845	\$ 176,510
200 Utilities & Communications	4,061	3,750	2,000
300 Supplies, Materials & Services	38,882	33,050	30,170
500 Equipment, Land & Structures	0	2,500	0
600 Special Payments	0	0	0
Total	\$ 218,101	\$ 229,145	\$ 208,680

10- 040 .03 RISK MANAGEMENT

100 Personnel Services	\$ 0	\$ 85,080	\$ 84,229
200 Utilities & Communications	0	1,280	700
300 Supplies, Materials & Services	0	4,195	20,765
500 Equipment, Land & Structures	0	0	0
Total	\$ 0	\$ 90,555	\$ 105,694

31- 040 .03 RISK MANAGEMENT

100 Personnel Services	\$ 53,519	\$ 0	\$ 0
300 Supplies, Materials & Services	107	0	0
Total	\$ 53,626	\$ 0	\$ 0

Total City Manager

Total \$ 612,064 \$ 692,865 \$ 585,669

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
COMMUNITY DEVELOPMENT DEPARTMENT				
10- 045 .01	<u>PLANNING - ADMINISTRATION</u>			
100	Personnel Services	\$ 256,532	\$ 275,500	\$ 265,760
200	Utilities & Communications	2,590	2,730	1,200
300	Supplies, Materials & Services	39,293	42,460	28,515
500	Equipment, Land & Structures	1,573	1,700	1,800
600	Special Payments	0	0	0
Total		\$ 299,988	\$ 322,390	\$ 297,275
10- 045 .02	<u>BUILDING INSPECTION</u>			
100	Personnel Services	\$ 315,937	\$ 294,060	\$ 278,345
200	Utilities & Communications	2,605	3,475	1,600
300	Supplies, Materials & Services	101,957	103,260	85,985
500	Equipment, Land & Structures	0	485	4,000
600	Special Payments	3,077	5,000	2,000
Total		\$ 423,576	\$ 406,280	\$ 371,930
10- 045 .03	<u>GRANT ADMINISTRATION</u>			
100	Personnel Services	\$ 12,055	\$ 20,750	\$ 21,150
Total		\$ 12,055	\$ 20,750	\$ 21,150
10- 045 .04	<u>CODE ENFORCEMENT</u>			
100	Personnel Services	\$ 6,056	\$ 21,880	\$ 51,066
Total		\$ 6,056	\$ 21,880	\$ 51,066
45. 301 .01	<u>FAIR HOUSING</u>			
100	Personnel Services	\$ 3,834	\$ 5,000	\$ 0
Total		\$ 3,834	\$ 5,000	\$ 0
Total Community Development		\$ 745,509	\$ 776,300	\$ 741,415

FINANCE DEPARTMENT

10- 050 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 200,704	\$ 226,240	\$ 152,445
200	Utilities & Communications	2,172	3,500	1,200
300	Supplies, Materials & Services	67,654	25,000	56,300
500	Equipment, Land & Structures	21,888	0	0
600	Special Payments	0	0	0
Total		\$ 292,418	\$ 254,740	\$ 209,945
10- 050 .02	<u>PURCHASING</u>			
100	Personnel Services	\$ 216,994	\$ 226,350	\$ 216,827
200	Utilities & Communications	8,147	9,610	5,495
300	Supplies, Materials & Services	25,589	32,490	26,780
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
Total		\$ 250,730	\$ 268,450	\$ 249,102

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
FINANCE DEPARTMENT (continued)				
10- 050 .03 <u>ACCOUNTING</u>				
100	Personnel Services	\$ 268,957	\$ 288,475	\$ 256,250
200	Utilities & Communications	3,860	4,230	3,400
300	Supplies, Materials & Services	13,442	23,000	22,150
500	Equipment, Land & Structures	1,582	2,500	2,200
600	Special Payments	0	0	0
Total		\$ 287,841	\$ 318,205	\$ 284,000
10- 050 .04 <u>BILLING</u>				
100	Personnel Services	\$ 323,713	\$ 146,770	\$ 0
200	Utilities & Communications	45,126	55,900	0
300	Supplies, Materials & Services	42,150	28,990	0
500	Equipment, Land & Structures	28,934	0	0
600	Special Payments	0	0	0
Total		\$ 439,923	\$ 231,660	\$ 0
10- 050 .05 <u>REVENUE DIVISION</u>				
100	Personnel Services	\$ 306,339	\$ 190,205	\$ 351,100
200	Utilities & Communications	7,376	6,900	86,780
300	Supplies, Materials & Services	27,672	15,670	52,000
500	Equipment, Land & Structures	345	2,875	0
600	Special Payments	0	0	0
Total		\$ 341,732	\$ 215,650	\$ 489,880
10- 050 .06 <u>DATA PROCESSING</u>				
100	Personnel Services	\$ 257,666	\$ 272,780	\$ 219,330
200	Utilities & Communications	851	850	100
300	Supplies, Materials & Services	45,505	97,865	82,890
500	Equipment, Land & Structures	0	0	0
600	Special Payments	7,784	0	0
Total		\$ 311,806	\$ 371,495	\$ 302,320
10- 050 .07 <u>FIELD SERVICES DIVISION</u>				
100	Personnel Services	\$ 0	\$ 280,300	\$ 329,995
200	Utilities & Communications	0	2,000	2,350
300	Supplies, Materials & Services	0	38,345	35,355
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
Total		\$ 0	\$ 320,645	\$ 367,700
10- 051 .02 <u>PARKING PATROL</u>				
100	Personnel Services	\$ 72,716	\$ 71,525	\$ 0
200	Utilities & Communications	394	790	0
300	Supplies, Materials & Services	2,733	7,550	0
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
Total		\$ 75,843	\$ 79,865	\$ 0
Total Finance Department		\$ 2,000,293	\$ 2,060,710	\$ 1,902,948

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
POLICE DEPARTMENT				
10- 101 .01	<u>ANIMAL SHELTER</u>			
100	Personnel Services	\$ 75,826	\$ 78,365	\$ 79,765
200	Utilities & Communications	2,058	2,545	1,380
300	Supplies, Materials & Services	17,126	11,665	12,205
500	Equipment, Land & Structures	0	0	0
Total		\$ 95,010	\$ 92,575	\$ 93,350
10- 103 .01	<u>POLICE ADMINISTRATION</u>			
100	Personnel Services	\$ 5,526,725	\$ 5,794,835	\$ 351,875
200	Utilities & Communications	42,682	33,100	8,000
300	Supplies, Materials & Services	631,290	560,635	526,950
500	Equipment, Land & Structures	3,077	2,370	0
600	Special Payments	0	0	0
Total		\$ 6,203,774	\$ 6,390,940	\$ 886,825
10- 103 .02	<u>POLICE OPERATIONS</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 3,899,228
200	Utilities & Communications	0	0	0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	0	650
600	Special Payments	0	0	
Total		\$ 0	\$ 0	\$ 3,899,878
10- 103 .03	<u>POLICE INVESTIGATIONS</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 1,376,275
200	Utilities & Communications	0	0	0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
Total		\$ 0	\$ 0	\$ 1,376,275
10- 103 .05	<u>DRUG SUPPRESSION PROGRAM - GRANT</u>			
100	Personnel Services	\$ 118,916	\$ 125,645	\$ 65,580
200	Utilities & Communications	0	0	0
300	Supplies, Materials & Services	600	0	0
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
Total		\$ 119,516	\$ 125,645	\$ 65,580
10- 103 .06	<u>DRUG SUPPRESSION PROGRAM - CITY MATCH</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 65,580
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	0	0
Total		\$ 0	\$ 0	\$ 65,580

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
10- 103 .07	<u>CRACNET - GRANT</u>			
100	Personnel Services	\$ 139,932	\$ 71,205	\$ 78,200
300	Supplies, Materials & Services	1,992	400	400
Total		\$ 141,924	\$ 71,605	\$ 78,600
10- 103 .08	<u>CRACNET - CITY MATCH</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 60,755
Total		\$ 0	\$ 0	\$ 60,755
10- 104 .01	<u>AUXILIARY POLICE</u>			
300	Supplies, Materials & Services	\$ 2,936	\$ 4,970	\$ 8,650
Total		\$ 2,936	\$ 4,970	\$ 8,650
23- 103 .01	<u>ASSET FORFEITURE</u>			
200	Utilities & Communication	\$ 1,415	\$ 0	\$ 0
300	Supplies, Materials & Services	3,499	0	0
500	Equipment, Land & Structures	12,634	0	0
600	Special Payments	2,600	0	0
Total		\$ 20,148	\$ 0	\$ 0
Total Police Department		\$ 6,583,308	\$ 6,685,735	\$ 6,535,493

FIRE DEPARTMENT

10- 201 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 2,775,773	\$ 2,804,990	\$ 2,751,010
200	Utilities & Communications	30,046	27,870	19,355
300	Supplies, Materials & Services	162,387	243,330	213,315
500	Equipment, Land & Structures	5,265	0	0
600	Special Payments	787	785	785
Total		\$ 2,974,258	\$ 3,076,975	\$ 2,984,465
10- 201 .02	<u>WEED ABATEMENT</u>			
300	Supplies, Materials & Services	\$ 690	\$ 3,000	\$ 1,500
Total		\$ 690	\$ 3,000	\$ 1,500
10- 201 .03	<u>FIRE PREVENTION</u>			
100	Personnel Services	\$ 162,764	\$ 210,195	\$ 185,755
200	Utilities & Communications	4,998	6,640	3,785
300	Supplies, Materials & Services	14,590	20,335	15,040
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
Total		\$ 182,352	\$ 237,170	\$ 204,580
Total Fire Department		\$ 3,157,300	\$ 3,317,145	\$ 3,190,545

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
PUBLIC WORKS DEPARTMENT				
10- 301 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 217,016	\$ 233,960	\$ 219,045
200	Utilities & Communications	2,193	3,395	1,900
300	Supplies, Materials & Services	31,382	20,920	18,135
400	Depreciation of Equipment	38,225	0	0
500	Equipment, Land & Structures	0	0	0
600	Special Payments	10	0	0
Total		\$ 288,826	\$ 258,275	\$ 239,080
10- 302 .01	<u>GENERAL ENGINEERING</u>			
100	Personnel Services	\$ 196,497	\$ 764,425	\$ 710,400
200	Utilities & Communications	4,006	3,510	0
300	Supplies, Materials & Services	15,447	39,190	36,425
600	Special Payments	0	0	650
Total		\$ 215,950	\$ 807,125	\$ 747,475
10- 302 .02	<u>SUBDIVISION ENGINEERING</u>			
100	Personnel Services	\$ 94,368	\$ 0	\$ 0
300	Supplies, Materials & Services	5,771	0	0
Total		\$ 100,139	\$ 0	\$ 0
10- 302 .03	<u>ENCROACHMENT PERMITS</u>			
100	Personnel Services	\$ 61,038	\$ 0	\$ 0
300	Supplies, Materials & Services	12	0	0
500	Equipment, Land & Structures	0	0	0
Total		\$ 61,050	\$ 0	\$ 0
10- 302 .04	<u>TRAFFIC ENGINEERING</u>			
100	Personnel Services	\$ 91,658	\$ 0	\$ 0
300	Supplies, Materials & Services	1,670	0	0
Total		\$ 93,328	\$ 0	\$ 0
10- 351 .01	<u>CITY BUILDING MAINTENANCE</u>			
100	Personnel Services	\$ 122,989	\$ 131,925	\$ 113,655
200	Utilities & Communications	178,364	158,250	178,805
300	Supplies, Materials & Services	134,702	142,185	176,515
400	Depreciation of Equipment	18,299	0	0
500	Equipment, Land & Structures	9,075	0	0
600	Special Payments	2,051	0	0
Total		\$ 465,480	\$ 432,360	\$ 468,975

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
PUBLIC WORKS DEPARTMENT (continued)				
10- 501 .01	<u>STREETS ADMINISTRATION</u>			
100	Personnel Services	\$ 114,862	\$ 123,465	\$ 107,530
200	Utilities & Communications	70,963	68,755	83,945
300	Supplies, Materials & Services	290,047	232,540	271,640
400	Depreciation of Equipment	8,297	0	0
500	Equipment, Land & Structures	906	0	3,000
600	Special Payments	2,487	4,705	0
Total		\$ 487,562	\$ 429,465	\$ 466,115
10- 502 .01	<u>STREETS ENGINEERING - OTHER</u>			
100	Personnel Services	\$ 18,969	\$ 0	\$ 0
300	Supplies, Materials & Services	541	0	0
Total		\$ 19,510	\$ 0	\$ 0
32- 502 .02	<u>STREETS ENGINEERING - GAS TAX</u>			
100	Personnel Services	\$ 7,500	\$ 0	\$ 0
Total		\$ 7,500	\$ 0	\$ 0
10- 502 .03	<u>STORM DRAIN ENGINEERING</u>			
100	Personnel Services	\$ 8,394	\$ 0	\$ 0
300	Supplies, Materials & Services	365	0	0
Total		\$ 8,759	\$ 0	\$ 0
10- 503 .01	<u>STREETS MAINTENANCE</u>			
100	Personnel Services	\$ 179	\$ 130,330	\$ 454,235
300	Supplies, Materials & Services	0	143,185	142,295
500	Equipment, Land & Structures	0	47,475	47,050
Total		\$ 179	\$ 320,990	\$ 643,580
10- 503 .02	<u>STREETS MAINTENANCE</u>			
100	Personnel Services	\$ 268,722	\$ 273,075	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structure	0	0	0
Total		\$ 268,722	\$ 273,075	\$ 0
10- 503 .04	<u>ALLEY MAINTENANCE</u>			
100	Personnel Services	\$ 20,999	\$ 27,475	\$ 30,185
300	Supplies, Materials & Services	14,173	14,700	10,160
Total		\$ 35,172	\$ 42,175	\$ 40,345
10- 503 .05	<u>CURB AND GUTTER MAINTENANCE</u>			
100	Personnel Services	\$ 64,764	\$ 58,100	\$ 65,830
300	Supplies, Materials & Services	1,079	950	750
500	Equipment, Land & Structures	12,927	21,000	21,000
Total		\$ 78,770	\$ 80,050	\$ 87,580

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
PUBLIC WORKS DEPARTMENT (continued)				
10- 503 .06	<u>TREE MAINTENANCE</u>			
100	Personnel Services	\$ 124,362	\$ 148,925	\$ 162,810
300	Supplies, Materials & Services	15,774	17,565	5,405
500	Equipment, Land & Structures	707	775	11,775
Total		\$ 140,843	\$ 167,265	\$ 179,990
10- 503 .07	<u>STREET CLEANING</u>			
100	Personnel Services	\$ 164,873	\$ 177,145	\$ 139,385
200	Utilities & Communications	0	0	0
300	Supplies, Materials & Services	30,441	47,925	24,275
400	Depreciation of Equipment	35,934	0	0
500	Equipment, Land & Structures	366	0	375
600	Special Payments	2,455	0	0
Total		\$ 234,069	\$ 225,070	\$ 164,035
10- 503 .08	<u>TRAFFIC CONTROL MAINTENANCE</u>			
100	Personnel Services	\$ 143,137	\$ 178,340	\$ 181,665
200	Utilities & Communications	46,198	52,035	51,670
300	Supplies, Materials & Services	59,830	61,075	42,210
500	Equipment, Land & Structures	16,330	10,050	32,600
Total		\$ 265,495	\$ 301,500	\$ 308,140
10- 503 .09	<u>STORM SYSTEM MAINTENANCE</u>			
100	Personnel Services	\$ 74,989	\$ 100,565	\$ 102,485
200	Utilities & Communications	19,036	16,120	17,350
300	Supplies, Materials & Services	10,459	15,250	10,250
500	Equipment, Land & Structures	0	1,450	0
600	Special Payments	5,871	5,965	6,530
Total		\$ 110,355	\$ 139,350	\$ 136,615
10- 503 .10	<u>STREET LIGHT MAINTENANCE</u>			
100	Personnel Services	\$ 27,495	\$ 26,285	\$ 28,960
200	Utilities & Communications	307,788	305,900	310,000
300	Supplies, Materials & Services	437	400	400
500	Equipment, Land & Structures	18,439	37,400	18,100
Total		\$ 354,159	\$ 369,985	\$ 357,460
10- 504 .01	<u>PARKING LOT MAINTENANCE</u>			
100	Personnel Services	\$ 11,302	\$ 17,275	\$ 18,990
300	Supplies, Materials & Services	6,656	7,030	6,030
Total		\$ 17,958	\$ 24,305	\$ 25,020
10- 504 .02	<u>GRAFFITI ABATEMENT</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 13,110
300	Supplies, Materials & Services	0	0	980
500	Equipment, Land & Structures	0	0	1,850
Total		\$ 0	\$ 0	\$ 16,000

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
PUBLIC WORKS DEPARTMENT (continued)				
10- 551 .02 <u>MOTOR POOL</u>				
300 Supplies, Materials & Services		\$ 16,907	\$ 13,190	\$ 13,710
Total		\$ 16,907	\$ 13,190	\$ 13,710
Total Public Works Department	Total	\$ 3,270,733	\$ 3,884,180	\$ 3,894,125

EQUIPMENT MAINTENANCE

10- 551 .01 <u>EQUIPMENT MAINTENANCE - ADMINISTRATION</u>				
100 Personnel Services	\$	168,462	\$ 162,310	\$ 0
200 Utilities & Communications		1,762	1,800	0
300 Supplies, Materials & Services		33,996	31,335	0
400 Depreciation of Equipment		5,980	0	0
500 Equipment, Land & Structures		0	0	0
600 Special Payments		3,166	3,320	0
700 Credits		(188,760)	(198,765)	0
Total	\$	24,606	\$ 0	\$ 0
10- 556 .01 <u>EQUIPMENT MAINTENANCE</u>				
100 Personnel Services	\$	193,251	\$ 258,575	\$ 0
300 Supplies, Materials & Services		332,661	318,215	0
400 Depreciation of Equipment		401,335	0	0
700 Credits		(923,784)	(576,790)	0
Total	\$	3,463	\$ 0	\$ 0
Total Equipment Maintenance	Total	\$ 28,069	\$ 0	\$ 0

PARKS AND RECREATION DEPARTMENT

10- 701 .01 <u>ADMINISTRATION</u>				
100 Personnel Services	\$	306,667	\$ 407,115	\$ 303,735
200 Utilities & Communications		14,230	14,360	7,500
300 Supplies, Materials & Services		98,750	100,760	98,230
400 Depreciation of Equipment		8,783	0	0
500 Equipment, Land & Structures		6,688	3,585	0
600 Special Payments		0	0	0
Total	\$	435,118	\$ 525,820	\$ 409,465
10- 702 .01 <u>PLAYGROUNDS</u>				
100 Personnel Services	\$	68,406	\$ 67,260	\$ 54,595
300 Supplies, Materials & Services		11,566	10,500	9,550
Total	\$	79,972	\$ 77,760	\$ 64,145

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
PARKS AND RECREATION DEPARTMENT (continued)				
10- 702 .02	<u>YOUTH-TEEN SPORTS</u>			
100	Personnel Services	\$ 61,286	\$ 81,435	\$ 75,780
300	Supplies, Materials & Services	13,112	16,375	21,100
500	Equipment, Land & Structures	0	0	0
	Total	\$ 74,398	\$ 97,810	\$ 96,880
10- 702 .03	<u>MISCELLANEOUS INDOOR/OUTDOOR ACTIVITIES</u>			
100	Personnel Services	\$ 5,250	\$ 10,375	\$ 12,585
200	Utilities & Communication	1,390	1,350	750
300	Supplies, Materials & Services	7,841	5,800	5,300
500	Equipment, Land & Structures	0	0	0
600	Special Payments	1,881	1,000	2,000
	Total	\$ 16,362	\$ 18,525	\$ 20,635
10- 702 .04	<u>AQUATICS</u>			
100	Personnel Services	\$ 72,549	\$ 98,960	\$ 95,545
200	Utilities & Communication	20,080	18,800	18,000
300	Supplies, Materials & Services	15,863	42,700	44,450
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
	Total	\$ 108,492	\$ 160,460	\$ 157,995
10- 702 .05	<u>ADULT SPORTS</u>			
100	Personnel Services	\$ 62,207	\$ 81,520	\$ 82,465
200	Utilities & Communication	32,641	28,220	28,670
300	Supplies, Materials & Services	25,747	27,650	20,800
600	Special Payments	0	0	0
	Total	\$ 120,595	\$ 137,390	\$ 131,935
10- 702 .06	<u>SPECIALITY CLASSES</u>			
100	Personnel Services	\$ 6,808	\$ 0	\$ 0
200	Utilities & Communication	4,100	0	0
300	Supplies, Materials & Services	25,597	50,000	50,000
500	Equipment, Land & Structure	0	0	0
600	Special Payments	0	0	0
	Total	\$ 36,505	\$ 50,000	\$ 50,000
10- 702 .15	<u>CAMP HUTCHINS</u>			
100	Personnel Services	\$ 110,033	\$ 80,750	\$ 0
200	Utilities & Communication	761	600	0
300	Supplies, Materials & Services	13,069	16,350	0
500	Equipment, Land & Structure	0	2,725	0
600	Special Payments	0	0	0
	Total	\$ 123,863	\$ 100,425	\$ 0

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
PARKS AND RECREATION DEPARTMENT (continued)				
10- 702 .30	<u>RECREATION MISC</u>			
100	Personnel Services	\$ 20,926	\$ 0	12,955
300	Supplies, Materials & Services	0	0	0
	Total	\$ 20,926	\$ 0	12,955
	TOTAL RECREATION DIVISION	Total	\$ 1,016,231	\$ 1,168,190
			\$ 944,010	

PARKS DIVISION

10- 751 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 249,405	\$ 181,065	\$ 143,185
200	Utilities & Communications	4,251	4,450	2,720
300	Supplies, Materials & Services	10,320	16,895	15,685
400	Depreciation of Equipment	0	0	0
500	Equipment, Land & Structures	4,100	0	0
	Total	\$ 268,076	\$ 202,410	\$ 161,590
10- 752 .01	<u>STADIUM MAINTENANCE - SPORTS FACILITES</u>			
100	Personnel Services	\$ 40,466	\$ 402,040	\$ 367,135
200	Utilities & Communications	5,051	36,795	36,450
300	Supplies, Materials & Services	5,658	84,030	54,440
500	Equipment, Land & Structures	0	0	0
	Total	\$ 51,175	\$ 522,865	\$ 458,025
10- 752 .02	<u>LODI LAKE PARK</u>			
100	Personnel Services	\$ 124,582	\$ 0	\$ 92,435
200	Utilities & Communications	6,320	0	6,700
300	Supplies, Materials & Services	41,173	0	38,770
500	Equipment, Land & Structures	500	0	0
600	Special Payments	8,119	0	8,000
	Total	\$ 180,694	\$ 0	\$ 145,905
10- 752 .03	<u>OTHER PARKS</u>			
100	Personnel Services	\$ 538,455	\$ 466,840	\$ 374,085
200	Utilities & Communications	51,615	36,005	32,075
300	Supplies, Materials & Services	136,510	114,580	101,865
400	Depreciation of Equipment	691	0	0
500	Equipment, Land & Structures	1,438	0	0
600	Special Payments		8,000	0
	Total	\$ 728,709	\$ 625,425	\$ 508,025
10- 752 .08	<u>PARK RANGERS</u>			
100	Personnel Services	\$ 87,489	\$ 113,420	\$ 88,270
200	Utilities & Communications	694	0	0
300	Supplies, Materials & Services	11,713	30,770	11,705
500	Equipment, Land & Structures	1,749	0	0
	Total	\$ 101,645	\$ 144,190	\$ 99,975

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
PARKS AND RECREATION DEPARTMENT (continued)				
10- 753 .01	<u>EQUIPMENT MAINTENANCE</u>			
100	Personnel Services	\$ 44,983	\$ 48,300	\$ 48,510
200	Utilities & Communications	831	650	800
300	Supplies, Materials & Services	101,112	118,005	118,500
400	Depreciation of Equipment	36,753	0	0
500	Equipment, Land & Structures	7,237	0	0
600	Special Payments	427	0	0
	Total	\$ 191,343	\$ 166,955	\$ 167,810
TOTAL PARKS DIVISION		\$ 1,521,642	\$ 1,661,845	\$ 1,541,330
TOTAL PARKS AND RECREATION		\$ 2,537,873	\$ 2,830,035	\$ 2,485,340
TOTAL GENERAL FUND		\$ 23,391,865	\$ 23,617,915	\$ 26,274,884
LESS INTERFUND TRANSFERS		\$ 1,685,025	\$ 1,806,484	\$ 1,633,135
NET GENERAL FUND		\$ 21,706,840	\$ 23,811,431	\$ 24,641,750

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
LIBRARY FUND				
21- 801 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 642,794	\$ 677,555	\$ 662,725
200	Utilities & Communications	63,703	59,205	63,550
300	Supplies, Materials & Services	178,218	237,685	202,795
600	Special Payments	31,141	34,325	32,805
	Total	\$ 915,856	\$ 1,008,770	\$ 961,875
INTERFUND TRANSFERS - OTHER DEPARTMENTS		\$ 0	\$ 38,912	\$ 34,855
TOTAL LIBRARY FUND		\$ 915,856	\$ 1,047,682	\$ 996,730

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
ELECTRIC UTILITY FUND				
16- 601 .01 ADMINISTRATION				
100	Personnel Services	\$ 557,255	\$ 557,120	\$ 531,125
200	Utilities & Communications	22,898	27,550	29,175
300	Supplies, Materials & Services	387,269	390,935	349,565
400	Depreciation of Equipment	66,558	0	0
500	Equipment, Land & Structures	6,643	10,000	7,000
600	Special Payments	584,817	511,270	304,515
Total		\$ 1,625,440	\$ 1,496,875	\$ 1,221,380
16- 601 .03 CONSERVATION PROGRAM				
100	Personnel Services	\$ 5,471	\$ 7,125	\$ 35,330
300	Supplies, Materials & Services	5,037	4,800	8,300
500	Equipment, Land & Structures	0	0	8,500
Total		\$ 10,508	\$ 11,925	\$ 52,130
16- 601 .12 ENGINEERING				
100	Personnel Services	\$ 411,012	\$ 419,420	\$ 347,470
200	Utilities & Communications	1,376	1,825	1,450
300	Supplies, Materials & Services	7,604	7,125	5,475
500	Equipment, Land & Structures	1,309	7,600	1,275
Total		\$ 421,301	\$ 435,970	\$ 355,670
16- 602 .02 CUSTOMER SERVICE MAINTENANCE				
100	Personnel Services	\$ 200,175	\$ 197,295	\$ 237,685
200	Utilities & Communications	959	1,500	1,000
300	Supplies, Materials & Services	4,460	4,525	4,625
500	Equipment, Land & Structures	13,703	16,725	5,775
Total		\$ 219,297	\$ 220,045	\$ 249,085
16- 602 .40 ELECTRICAL MISCELLANEOUS				
100	Personnel Services	\$ 42,076	\$ 0	\$ 0
300	Supplies, Materials & Services	327	0	0
500	Equipment, Land & Structures	6,009	0	0
Total		\$ 48,412	\$ 0	\$ 0
16- 603 .02 DUSK-TO-DAWN LIGHTING				
100	Personnel Services	\$ 97	\$ 305	\$ 330
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	400	400
Total		\$ 97	\$ 705	\$ 730
16- 604 .02 BULK POWER PURCHASE				
200	Utilities & Communications	\$ 25,777,727	\$ 25,500,000	\$ 26,565,400
Total		\$ 25,777,727	\$ 25,500,000	\$ 26,565,400

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
ELECTRIC UTILITY FUND (continued)				
16- 604 .09	<u>HAZARDOUS MATERIAL HANDLING (PCB)</u>			
100	Personnel Services	\$ 29,024	\$ 44,445	\$ 45,520
200	Utilities & Communications	14	50	50
300	Supplies, Materials & Services	37,228	42,125	2,125
500	Equipment, Land & Structures	45,590	41,800	9,800
600	Special Payments	2,149	2,500	2,500
	Total	\$ 114,005	\$ 130,920	\$ 59,995
16- 604 .10	<u>SYSTEM MAINTENANCE - OVERHEAD</u>			
100	Personnel Services	\$ 224,755	\$ 194,270	\$ 219,685
200	Utilities & Communications	62	200	250
300	Supplies, Materials & Services	33,370	47,050	44,475
500	Equipment, Land & Structures	64,481	43,950	44,860
	Total	\$ 322,668	\$ 285,470	\$ 309,270
16- 604 .11	<u>SYSTEM MAINTENANCE - UNDERGROUND</u>			
100	Personnel Services	\$ 94,951	\$ 94,610	\$ 97,020
300	Supplies, Materials & Services	8,435	8,800	8,450
500	Equipment, Land & Structures	32,638	18,200	18,200
	Total	\$ 136,024	\$ 121,610	\$ 123,670
16- 604 .12	<u>SUBSTATION MAINTENANCE</u>			
100	Personnel Services	\$ 140,268	\$ 139,255	\$ 135,360
200	Utilities & Communications	88	100	100
300	Supplies, Materials & Services	36,485	36,505	35,225
500	Equipment, Land & Structures	4,636	7,250	3,500
	Total	\$ 181,477	\$ 183,110	\$ 174,185
16- 604 .13	<u>SYSTEM OPERATION</u>			
100	Personnel Services	\$ 239,305	\$ 278,615	\$ 295,000
200	Utilities & Communications	4,308	4,710	4,875
300	Supplies, Materials & Services	10,420	15,575	21,135
500	Equipment, Land & Structures	4,432	3,000	9,690
	Total	\$ 258,465	\$ 301,900	\$ 330,700
16- 604 .14	<u>TREE TRIMMING</u>			
100	Personnel Services	\$ 32	\$ 0	\$ 0
300	Supplies, Materials & Services	143,096	153,300	153,300
	Total	\$ 143,128	\$ 153,300	\$ 153,300
TOTAL ELECTRIC UTILITY FUND		\$ 29,210,137	\$ 28,841,830	\$ 29,595,515
INTERFUND TRANSFERS - OTHER DEPARTMENTS		\$ 1,358,625	\$ 1,367,501	\$ 1,274,165
NET ELECTRIC UTILITY FUND		\$ 30,568,762	\$ 30,209,331	\$ 30,869,680

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
SEWER UTILITY FUND				
17- 401 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 64,349	\$ 73,120	\$ 86,665
200	Utilities & Communications	1,565	1,800	1,400
300	Supplies, Materials & Services	152,863	116,315	125,350
400	Depreciation of Equipment	22,515	0	0
500	Equipment, Land & Structures	116	2,690	2,015
600	Special Payments	533	950	0
	Total	\$ 241,941	\$ 194,875	\$ 215,430
17- 402 .02	<u>ENGINEERING</u>			
100	Personnel Services	\$ 18,171	\$ 0	\$ 0
300	Supplies, Materials & Services	1,032	0	0
	Total	\$ 19,203	\$ 0	\$ 0
17- 403 .01	<u>PLANT MAINTENANCE</u>			
100	Personnel Services	\$ 662,807	\$ 785,560	\$ 724,640
200	Utilities & Communications	315,317	290,915	312,190
300	Supplies, Materials & Services	230,505	171,820	206,960
500	Equipment, Land & Structures	12,407	5,100	8,675
600	Special Payments	24,774	5,285	36,050
	Total	\$ 1,245,810	\$ 1,258,680	\$ 1,288,515
17- 404 .01	<u>SANITARY SYSTEM MAINTENANCE</u>			
100	Personnel Services	\$ 195,047	\$ 221,365	\$ 297,425
200	Utilities & Communications	11,229	13,940	12,065
300	Supplies, Materials & Services	14,171	15,740	12,760
500	Equipment, Land & Structures	1,255	3,000	0
	Total	\$ 221,702	\$ 254,045	\$ 322,250
17- 404 .02	<u>INDUSTRIAL SYSTEM MAINTENANCE</u>			
100	Personnel Services	\$ 2,906	\$ 3,560	\$ 2,920
200	Utilities & Communications	2,535	4,005	3,950
300	Supplies, Materials & Services	1,901	300	300
	Total	\$ 7,342	\$ 7,865	\$ 7,170
17- 030 .01	<u>BOND DEBT - INTEREST</u>			
600	Special Payments	\$ 873,760	\$ 736,590	\$ 723,090
	Total	\$ 873,760	\$ 736,590	\$ 723,090
17- 407 .01	<u>PLANT DEPRECIATION</u>			
400	Depreciation of Equipment	\$ 316,437	\$ 318,900	\$ 0
	Total	\$ 316,437	\$ 318,900	\$ 0
TOTAL WASTEWATER UTILITY FUND		\$ 2,926,195	\$ 2,770,955	\$ 2,556,455
INTERFUND TRANSFERS - OTHER DEPARTMENTS		\$ 152,225	\$ 244,717	\$ 199,620
NET WASTEWATER UTILITY FUND		\$ 3,078,420	\$ 3,015,672	\$ 2,756,075

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
WATER UTILITY FUND				
18- 451 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 103,662	\$ 105,390	\$ 101,590
200	Utilities & Communications	3,387	3,550	4,150
300	Supplies, Materials & Services	85,324	61,445	70,655
400	Depreciation of Equipment	8,906	0	0
500	Equipment, Land & Structures	116	1,240	1,690
600	Special Payments	444	13,850	12,085
Total		\$ 201,839	\$ 185,475	\$ 190,170
18- 451 .03	<u>WATER CONSERVATION PROGRAM</u>			
100	Personnel Services	\$ 39,415	\$ 44,060	\$ 41,125
200	Utilities & Communications	483	525	1,300
300	Supplies, Materials & Services	3,504	3,400	2,025
500	Equipment, Land & Structures	0	0	0
600	Special Payments	250	500	300
Total		\$ 43,652	\$ 48,485	\$ 44,750
18- 452 .02	<u>ENGINEERING</u>			
100	Personnel Services	\$ 35,854	\$ 0	\$ 0
300	Supplies, Materials & Services	1,961	0	0
Total		\$ 37,815	\$ 0	\$ 0
18- 453 .01	<u>PRODUCTION</u>			
100	Personnel Services	\$ 156,198	\$ 124,020	\$ 146,710
200	Utilities & Communications	546,285	439,130	434,855
300	Supplies, Materials & Services	30,011	59,050	56,650
500	Land, Equipment, & Structure	22,982	0	0
600	Special Payments	394	740	250
Total		\$ 755,870	\$ 622,940	\$ 638,465
18- 453 .02	<u>DBCP MONITORING</u>			
100	Personnel Services	\$ 8,556	\$ 28,215	\$ 27,455
200	Utilities & Communications	1,994	1,850	200
300	Supplies, Materials & Services	75,341	23,360	264,730
Total		\$ 85,891	\$ 53,425	\$ 292,385
18- 454 .01	<u>DISTRIBUTION</u>			
100	Personnel Services	\$ 242,967	\$ 213,505	\$ 295,110
300	Supplies, Materials & Services	21,168	21,700	26,600
500	Equipment, Land & Structures	1,248	0	0
Total		\$ 265,383	\$ 235,205	\$ 321,710

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
WATER UTILITY FUND (continued)				
18- 455 .01	FIRE HYDRANTS			
100	Personnel Services	\$ 8,094	\$ 13,620	\$ 4,935
300	Supplies, Materials & Services	3,689	1,775	1,050
500	Equipment, Land & Structures	0	0	1,850
	Total	\$ 11,783	\$ 15,395	\$ 7,835
TOTAL WATER UTILITY FUND		\$ 1,402,233	\$ 1,160,925	\$ 1,495,315
INTERFUND TRANSFERS - OTHER DEPARTMENTS		\$ 174,175	\$ 155,354	\$ 124,495
NET WATER UTILITY FUND		\$ 1,576,408	\$ 1,316,279	\$ 1,619,810

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
COMMUNITY CENTER FUND				
120- 040 .03	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 102,799	\$ 111,210	\$ 99,540
200	Utilities & Communications	6,561	7,200	4,500
300	Supplies, Materials & Services	12,082	12,950	12,750
400	Depreciation of Equipment	2,340	0	0
500	Equipment, Land & Structures	0	0	0
Total		\$ 123,782	\$ 131,360	\$ 116,790
120- 702 .10	<u>TOKAY PLAYERS</u>			
200	Personnel Services	\$ 18	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
Total		\$ 18	\$ 0	\$ 0
120- 702 .11	<u>LODI ARTS COMMISSION</u>			
100	Personnel Services	\$ 4,950	\$ 4,815	\$ 0
200	Utilities & Communications	591	540	400
300	Supplies, Materials & Services	3,018	7,005	3,650
600	Special Payments	30,138	37,750	35,500
Total		\$ 38,697	\$ 50,110	\$ 39,550
120- 702 .12	<u>COMMUNITY BAND</u>			
100	Personnel Services	\$ 871	\$ 970	\$ 0
300	Supplies, Materials & Services	0	1,030	0
Total		\$ 871	\$ 2,000	\$ 0
120- 702 .13	<u>LODI ART CENTER</u>			
200	Utilities & Communications	\$ 31	\$ 0	\$ 0
Total		\$ 31	\$ 0	\$ 0
120- 702 .14	<u>YOUTH DRAMA</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	2,456	0	0
Total		\$ 2,456	\$ 0	\$ 0
120- 704 .01	<u>SENIOR CITIZENS COMMISSION</u>			
100	Personnel Services	\$ 71,856	\$ 85,050	\$ 79,185
200	Utilities & Communications	3,830	4,000	1,500
300	Supplies, Materials & Services	3,974	4,850	3,000
500	Equipment, Land & Structures	2,896	0	0
Total		\$ 82,556	\$ 93,900	\$ 83,685

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
COMMUNITY CENTER FUND				
120- 752 .15	<u>MAINTENANCE</u>			
100	Personnel Services	\$ 80,164	\$ 88,285	\$ 95,150
200	Utilities & Communications	72,225	68,750	80,500
300	Supplies, Materials & Services	59,619	81,345	90,725
500	Equipment, Land & Structures	0	500	2,790
	Total	\$ 212,008	\$ 238,880	\$ 269,165
TOTAL COMMUNITY CENTER FUND		\$ 460,419	\$ 516,250	\$ 509,190

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
CAMP HUTCHINS				
15- 702 .15	CAMP HUTCHINS			
100	Personnel Services	\$ 0	\$ 0	\$ 121,270
200	Utilities & Communications	0	0	1,200
300	Supplies, Materials & Services	0	0	9,000
500	Equipment, Land & Structures	0	0	1,000
	Total	\$ 0	\$ 0	\$ 132,470
TOTAL CAMP HUTCHINS		\$ 0	\$ 0	\$ 132,470
<hr/>				
GRAND TOTAL: OPERATING BUDGETS		\$ 58,306,705	\$ 59,916,645	\$ 61,525,705

CITY OF LODI EQUIPMENT
1993-94

	NEW	REPLACEMENT	TOTAL	ACCOUNT NUMBER
<u>CITY CLERK</u>				
Hewlett Packard 486/660 Model 240 PC with Laser jet printer, mouse, software	\$ 5,000		\$ 5,000	12.0-012.19
<u>ELECTRIC UTILITY</u>				
Software upgrade for "Novel Network"		3,200	3,200	16.1-680.01
Network Backup Server/Computer Workstation	3,500		3,500	16.1-680.01
Personal Computer		3,200	3,200	16.1-680.01
Pole-setting and Transformer Dolly	15,000		15,000	16.1-680.12
<u>FINANCE</u>				
Photocopier Replacement		7,500	7,500	12.0-012.20
<u>PARKS & RECREATION</u>				
Riso Digital Copies Duplicator		12,000	12,000	12.0-012.22
386 Computers (Clerical Staff) (2)		3,800	3,800	12.0-012.23
Laser Jet Printer		2,800	2,800	12.0-012.24
<u>PUBLIC WORKS</u>				
Microcomputers Admin Division	5,000		5,000	17.1-012.31
Microcomputers Engineering Division	5,000		5,000	18.1-012.31
Refrigerant Recycling System	4,335		4,335	12.0-012.26
Foundation for trailer at MSC	15,000		15,000	12.0-350.91
Portable Tow Sweeper		11,585	11,585	12.0-012.27
Police Patrol Crown Victoria Sedans (4)		89,440	89,440	12.0-012.28
Local Area Network MSC	18,000		1,800	12.0-013.69
			1,800	16.1-013.69
			4,250	18.1-013.69
			4,750	17.1-013.69
			5,400	124.0-013.69
TOTAL EQUIPMENT PURCHASES	\$ 70,835	133,525	\$ 204,360	

FUNDING SOURCES:

EQUIPMENT FUND	153,260
WATER CAPITAL	9,250
WASTEWATER CAPITAL (17.1)	9,750
UTILITY OUTLAY	26,700
TDA FUND	5,400
TOTAL EQUIPMENT	\$ 204,360

CITY OF LODI PERSONNEL
1993-94

	AUTHORIZED 1992-93	RECOMMENDED 1993-94	NET CHANGE
<u>ADMINISTRATION</u>			
<u>City Manager</u>			
Assistant City Manager	1	1	0
City Manager	1	1	0
Secretary to the City Manager	1	1	0
	3	3	0
<u>City Attorney</u>			
Deputy City Attorney I/II	0	1	+ 1
City Attorney	1	1	0
Legal Secretary	1	1	0
	2	3	+ 1
<u>City Clerk</u>			
City Clerk	1	1	0
Deputy City Clerk	1	1	0
	2	2	0
<u>Community Center</u>			
Community Center Director	1	1	0
Senior Services Coordinator	1	1	0
Administrative Clerk I/II	1	1	0
	3	3	0
<u>Transportation & Communications</u>			
Administrative Assistant to the City Manager	1	1	0
	1	1	0
<u>Personnel</u>			
Personnel Analyst	1	1	0
Personnel Director	1	1	0
Personnel Technician ¹	2	1	- 1
Administrative Clerk I/II	0	1	+ 1
	4	4	0
<u>Risk Management</u>			
Risk Management Technician	0	1	+ 1
Administrative Clerk I/II	1	0	- 1
Administrative Assistant to the City Manager	1	1	0
	2	2	0
Total Administration	17	18	+ 1

CITY OF LODI PERSONNEL
1993-94

	AUTHORIZED 1992-93	RECOMMENDED 1993-94	NET CHANGE
<u>COMMUNITY DEVELOPMENT</u>			
Administrative Clerk III	1	1	0
Building Inspector I/II	3	3	0
Chief Building Inspector	1	1	0
Community Development Director	1	1	0
Department Secretary	1	1	0
Junior/Assistant/Associate Planner	2	2	0
Senior Building Inspector	1	1	0
Senior Planner	1	1	0
	11	11	0
<u>ELECTRIC UTILITY DEPARTMENT</u>			
Administrative Clerk I/II	1	1	0
Assistant Electric Utility Director	1	1	0
Department Secretary	1	1	0
Electric Apparatus Mechanic	1	1	0
Electric Data Technician/Relief Operator	1	0	- 1
Electric Foreman/Forewoman	3	3	0
Electric Lineman/Linewoman	7	7	0
Electric Meter Technician	1	1	0
Electric System Supervisor	1	1	0
Electric Troubleshooter	3	3	0
Electric Utility Director	1	1	0
Electric Utility Rate Analyst	1	1	0
Electric Utility Superintendent	1	1	0
Electrical Drafting Technician	1	1	0
Electrical Engineer	1	1	0
Electrical Engineer - Standards	1	1	0
Electrical Estimator	3	3	0
Electrical Estimator Assistant	1	0	- 1
Electrical Technician	2	2	0
Electrician	2	2	0
Manager, Rates & Resources	1	1	0
Metering Electrician	1	1	0
Senior Electric Utility Rate Analyst	1	1	0
Utility Operations Supervisor	1	1	0
Utility Service Operator I/II	3	3	0
Utility Service Operator I/II-Relief	0	1	+ 1
	41	40	- 1

CITY OF LODI PERSONNEL
1993-94

	AUTHORIZED 1992-93	RECOMMENDED 1993-94	NET CHANGE
<u>FINANCE DEPARTMENT</u>			
Account Clerk	12	11	- 1
Accountant I/II	2	1	- 1
Accounting Manager	0	1	+ 1
Accounts Collector	2	2	0
Account Technician	0	1	+ 1
Assistant Finance Director	1	0	- 1
Buyer	1	1	0
Data Processing Manager	1	1	0
Data Processing Operations Specialist	1	1	0
Data Processing Programmer/Analyst I/II	1	0	- 1
Department Secretary	1	1	0
Field Services Supervisor	1	1	0
Finance Director	1	1	0
Meter Reader	4	4	0
Parking Enforcement Assistant	2	1	- 1
Purchasing Assistant	1	1	0
Purchasing Officer	1	1	0
Revenue/Collection Technician	1	0	- 1
Revenue Manager	0	1	+ 1
Senior Account Clerk	2	2	0
Senior Programmer Analyst	2	2	0
Senior Storekeeper/Buyer	1	1	0
Storekeeper	1	1	0
	39	36	- 3

<u>FIRE DEPARTMENT</u>			
Administrative Clerk III ²	2	1	- 1
Fire Administrative Officer	3	3	0
Fire Battalion Chief	3	2	- 1
Fire Captain	9	9	0
Fire Chief	1	1	0
Fire Inspector	1	1	0
Firefighter I/II/Engineer	30	30	0
	49	47	- 2

CITY OF LODI PERSONNEL
1993-94

	AUTHORIZED 1992-93	RECOMMENDED 1993-94	NET CHANGE
<u>LIBRARY</u>			
Building Service Worker	1	1	0
Childrens Librarian	1	1	0
Librarian	1	1	0
Librarian I/II	2	2	0
Library Assistant	8	8	0
Manager of Adult Services	1	1	0
Senior Library Assistant	1	1	0
	15	15	0
<u>PARKS & RECREATION DEPARTMENT</u>			
Administrative Clerk I/II	2	1	- 1
Administrative Clerk III	0	1	+ 1
Department Secretary	1	1	0
Laborer/Park Maintenance Worker I/II	12	11	- 1
Park Maintenance Worker III	6	6	0
Park Naturalist	1	0	- 1
Parks & Recreation Director	1	1	0
Parks Ranger I/II	1	0	- 1
Parks Superintendent	1	1	0
Parks Supervisor	2	2	0
Project Coordinator	1	0	- 1
Recreation Superintendent ³	1	0	- 1
Recreation Supervisor	4	4	0
Senior Building Maintenance Worker	1	1	0
Senior Parks Ranger	1	1	0
Welder-Mechanic	1	1	0
	36	31	- 5
<u>POLICE DEPARTMENT</u>			
Administrative Assistant	1	1	0
Animal Control Officer	1	1	0
Assistant Animal Control Officer	1	1	0
Community Service Officer	7	7	0
Crime Analyst	1	0	- 1
Department Secretary	1	1	0
Dispatcher/Jailer	15	14	- 1
Police Captain	3	2	- 1
Police Chief	1	1	0
Police Lieutenant	5	6	+ 1
Police Officer ⁴	52	54	+ 2
Police Records Clerk I/II	4	4	0
Police Records Clerk III	4	4	0
Police Sergeant	8	7	- 1
Service Division Supervisor	1	1	0
	105	104	- 1

CITY OF LODI PERSONNEL
1993-94

	AUTHORIZED 1992-93	RECOMMENDED 1993-94	NET CHANGE
<u>PUBLIC WORKS DEPARTMENT</u>			
<u>Administration</u>			
Administrative Assistant	1	1	0
Administrative Clerk I/II	1	1	0
Department Secretary	1	1	0
Public Works Director	1	1	0
	4	4	0
<u>Engineering Division</u>			
Assistant City Engineer	1	0	- 1
City Engineer	0	1	+ 1
Engineering Assistant	1	1	0
Engineering Technician I/II	3	1	- 2
Engineering Technician Supervisor	2	2	0
Jr./Assistant Engineer/Associate Civil Engineer	4	4	0
Public Works Inspector I/II	2	2	0
Senior Civil Engineer	1	1	0
Senior Engineering Technician	1	2	+ 1
	15	14	- 1
<u>Building and Equipment Maintenance</u>			
Building/Equipment Maintenance Superintendent	1	1	0
Building Maintenance Worker	1	0	- 1
Building Service Worker	0	1	+ 1
Equipment Maintenance Supervisor	1	1	0
Equipment Parts Coordinator	1	0	- 1
Equipment Service Worker	1	0	- 1
Heavy Equipment Mechanic	3	4	+ 1
Lead Equipment Mechanic	1	1	0
Senior Building Maintenance Worker	1	1	0
Welder-Mechanic	1	1	0
	11	10	- 1
<u>Streets Division</u>			
Administrative Clerk I/II	1	1	0
Assistant Street Superintendent ⁵	1	0	- 1
Laborer/Maintenance Worker I/II	14	12	- 2
Senior Tree Trimmer	1	1	0
Street Maintenance Worker III	6	6	0
Street Superintendent	1	1	0
Street Supervisor	2	3	+ 1
Street Sweeper Operator	1	1	0
Supervising Administrative Clerk	1	1	0
Tree Trimmer	2	2	0
	30	28	- 2

CITY OF LODI PERSONNEL
1993-94

	AUTHORIZED 1992-93	RECOMMENDED 1993-94	NET CHANGE
<u>PUBLIC WORKS - (continued)</u>			
<u>Water/Wastewater Division</u>			
Assistant Wastewater Treatment Superintendent	1	1	0
Assistant Water/Wastewater Superintendent	1	1	0
Chief Wastewater Plant Operator	1	1	0
Laboratory Services Supervisor	1	1	0
Laboratory Technician I/II	2	2	0
Laborer/Maintenance Worker I/II	10	7	- 3
Plant & Equipment Mechanic	4	2	- 2
Senior Plant & Equipment Mechanic	0	2	+ 2
Wastewater Plant Operator I/II	6	6	0
Water/Wastewater Inspector	2	2	0
Water/Wastewater Maintenance Worker III	5	5	0
Water/Wastewater Superintendent	1	1	0
Water/Wastewater Supervisor	3	3	0
	37	34	- 3
<hr/>			
Total Public Works	97	90	- 7
<hr/>			
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TOTAL AUTHORIZED PERSONNEL	410	392	- 18
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- 1 11/17/93 Res: 93-142 authorized the reallocation of one (1) Personnel Technician to Administrative Clerk I/II in the Personnel Department.
- 2 10/1/93 The 93-94 Budget document authorized the elimination of one (1) Administrative Clerk III upon the retirement of the incumbent.
- 3 10/01/93 The Parks & Recreation department eliminated one (1) Recreation Superintendent upon the retirement of the incumbent.
- 4 01/01/94 Per council action at the December 7, 1993 meeting two (2) Police Officer positions were added.
- 5 08/30/93 The Public Works Department reallocated one (1) Assistant Street Superintendent to Street Supervisor and eliminated one Laborer/Maintenance Worker I/II.

INTERNAL SERVICE FUND – EQUIPMENT MAINTENANCE
STATEMENT OF RESOURCES AND REQUIREMENTS
1993–94

ESTIMATED FINANCING RESOURCES

INTERFUND TRANSFERS

Cost Allocation	\$ <u>809,205</u>	
Total		809,205

INTEREST

	\$ <u>0</u>	
Total		<u>0</u>

TOTAL ESTIMATED FINANCING RESOURCES	\$	<u>809,205</u>
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ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$ 415,150	
Utilities & Communications	200	
Supplies, Materials & Services	390,335	
Special Payments	<u>3,520</u>	

Total	\$	<u>809,205</u>
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TOTAL ESTIMATED REQUIREMENTS	\$	<u>809,205</u>
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**LONG-TERM DISABILITY INSURANCE RESERVE
STATEMENT OF RESOURCES AND REQUIREMENTS
1993-94**

ESTIMATED FINANCING RESOURCES**INTERFUND TRANSFERS**

Long Term Disability Cost Allocations	\$	<u>51,100</u>	
Total			51,100

INTEREST

	\$	<u>7,000</u>	
Total			<u>7,000</u>

TOTAL ESTIMATED FINANCING RESOURCES	\$	<u>58,100</u>
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ESTIMATED REQUIREMENTS**OPERATING EXPENSES**

Professional Services	\$		
Medical Services		15,000	
Claims		<u>0</u>	
Total			\$ 15,000

TRANSFER TO GENERAL FUND	\$	45,745	
SELF-INSURED RESERVE		<u>(2,645)</u>	
Total			<u>43,100</u>

TOTAL ESTIMATED REQUIREMENTS	\$	<u>58,100</u>
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SCHEDULE M

**CHIROPRACTIC SELF-INSURANCE FUND
STATEMENT OF RESOURCES AND REQUIREMENTS
1993-94**

ESTIMATED FINANCING RESOURCES

INTER-FUND TRANSFERS

Cost Allocations \$ 24,400

Total \$ 24,400

COBRA ADMIN FEE \$ 1,000

INVESTMENT EARNINGS \$ 100

TOTAL ESTIMATED FINANCING RESOURCES \$ 25,500

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Chiropractic Payments \$ 33,000

Total \$ 33,000

CONTRIBUTIONS TO OTHER FUNDS

Self-Insured Reserve \$ (7,500)

Total \$ (7,500)

TOTAL ESTIMATED REQUIREMENTS \$ 25,500

SCHEDULE N

**DENTAL INSURANCE AND LIFE INSURANCE RESERVE
STATEMENT OF RESOURCES AND REQUIREMENTS
1993-94**

ESTIMATED FINANCING RESOURCES

INTERFUND TRANSFERS

Life Insurance Allocations	\$	33,000	
Dental Cost Allocations	\$	166,000	
Employees' Contribution	\$	35,000	
COBRA Participant Payments	\$	<u>4,000</u>	
Total			<u>238,000</u>

INTEREST

	\$	<u>2,300</u>	
Total			<u>2,300</u>

TOTAL ESTIMATED FINANCING RESOURCES **\$ 240,300**

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Professional Services	\$	33,880	
Medical Services		169,400	
Claims		<u>36,400</u>	
Total	\$		<u>239,680</u>

SELF-INSURED RESERVE

		<u>620</u>	\$	
Total				<u>620</u>

TOTAL ESTIMATED REQUIREMENTS **\$ 240,300**

SCHEDULE O

PUBLIC LIABILITY INSURANCE RESERVE
STATEMENT OF RESOURCES AND REQUIREMENTS
1993-94

ESTIMATED FINANCING RESOURCES

CONTRIBUTIONS FROM OTHER FUNDS	\$	249,005
REIMBURSEMENTS	\$	0
INVESTMENT EARNINGS	\$	<u>38,600</u>
 TOTAL ESTIMATED FINANCING RESOURCES	 \$	 <u>287,605</u>

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Professional Services	\$	180,225
Insurance Premiums		150,000
Claims		<u>8,400</u>

Total \$ 338,625

CONTRIBUTIONS TO OTHER FUNDS

General Fund	\$	<u>15,805</u>
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Total \$ 15,805

SELF-INSURED RESERVE

	<u>(66,825)</u>	\$
		<u>(66,825)</u>

TOTAL ESTIMATED REQUIREMENTS \$ 287,605

SCHEDULE P

**WORKERS' COMPENSATION INSURANCE RESERVE
STATEMENT OF RESOURCES AND REQUIREMENTS
1993-94**

ESTIMATED FINANCING RESOURCES

COMPENSATION REIMBURSEMENTS	\$	55,000
INTER-FUND TRANSFERS	\$	557,100
OPERATING RESERVE	\$	44,035
INVESTMENT EARNINGS	\$	<u>16,500</u>

TOTAL ESTIMATED FINANCING RESOURCES **\$ 672,635**

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Premiums - Excess Insurance	\$	28,000
Disability Payments		155,000
Medical Services		265,000
Professional Services		165,800
Training		<u>6,000</u>
Total	\$	619,800

CONTRIBUTIONS TO OTHER FUNDS

Workers' Compensation Operating Reserve	\$	0
General Fund		<u>52,835</u>
Total	\$	<u>52,835</u>

TOTAL ESTIMATED REQUIREMENTS **\$ 672,635**

SEWER CAPITAL OUTLAY/WASTEWATER CAPITAL RESERVE
STATEMENT OF RESOURCES AND REQUIREMENTS
1993-94

ESTIMATED FINANCING RESOURCES

INTERFUND TRANSFERS

Wastewater Capital Reserve	17.2	\$	269,785
Sewer Capital Outlay	17.1	\$	<u>133,740</u>

TOTAL ESTIMATED FINANCING RESOURCES \$ 403,525

ESTIMATED REQUIREMENTS

BOND DEBT SERVICE - Wastewater Capital Reserve 17.2 \$ 269,785

EQUIPMENT - Sewer Capital Outlay 17.1 9,750

WASTEWATER CAPITAL RESERVE

Total \$ 279,535

CONTRIBUTIONS TO OTHER FUNDS

Sewer Capital Outlay Reserve 17.1
General Fund

\$ 123,990
0

no entry needed

Total \$ 123,990

TOTAL ESTIMATED REQUIREMENTS \$ 403,525

INTERNAL SERVICE FUNDS

1993-94

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
EQUIPMENT MAINTENANCE				
26- 551 .01	<u>EQUIPMENT MAINTENANCE - ADMINISTRATION</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 135,195
200	Utilities & Communications	0	0	200
300	Supplies, Materials & Services	0	0	34,050
400	Depreciation of Equipment	0	0	0
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	3,520
Total		\$ 0	\$ 0	\$ 172,965
26- 556 .01	<u>EQUIPMENT MAINTENANCE</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 279,955
300	Supplies, Materials & Services	0	0	356,285
400	Depreciation of Equipment	0	0	0
Total		\$ 0	\$ 0	\$ 636,240
Total Equipment Maintenance	Total	\$ 0	\$ 0	\$ 809,205
LONG-TERM DISABILITY FUND				
27- 020 .03	<u>Long-Term Disability</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	10,982	30,000	15,000
600	Special Payments	(14,311)	0	0
Total		\$ (3,329)	\$ 30,000	\$ 15,000
Total Long-Term Disability Fund		\$ (3,329)	\$ 30,000	\$ 15,000
MEDICAL INSURANCE FUND				
28- 020 .02	<u>Medical Insurance</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Utilities & Communications	2,931	0	0
600	Special Payments	0	0	0
Total		\$ 2,931	\$ 0	\$ 0
28- 020 .10	<u>Chiropractic Expenses</u>			
300	Utilities & Communications	\$ 25,129	\$ 20,000	\$ 33,000
Total		\$ 25,129	\$ 20,000	\$ 33,000
Total Medical Fund		\$ 28,060	\$ 20,000	\$ 33,000

INTERNAL SERVICE FUNDS continued

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
DENTAL & EMPLOYEES BENEFITS FUND				
29- 020 .02	<u>Dental Insurance</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	207,249	203,280	203,280
600	Special Payments	0	0	0
Total		\$ 207,249	\$ 203,280	\$ 203,280
29- 020 .03	<u>Employee Benefits</u>			
100	Personnel Services	\$ 20,872	\$ 0	\$ 36,400
300	Supplies, Materials & Services	1,066	0	0
600	Special Payments	0	0	0
Total		\$ 21,938	\$ 0	\$ 36,400
Total Dental & Long-term Disability Fund		\$ 229,187	\$ 203,280	\$ 239,680
PUBLIC LIABILITY FUND				
30- 020 .02	<u>PL & PD Insurance</u>			
300	Utilities & Communications	\$ 382,172	\$ 200,000	\$ 330,225
600	Special Payments	113,907	100,000	8,400
Total		\$ 496,079	\$ 300,000	\$ 338,625
Total Public Liability Insurance Fund		\$ 496,079	\$ 300,000	\$ 338,625
WORKERS' COMPENSATION INSURANCE FUND				
31- 020 .02	<u>Workers' Compensation Insurance</u>			
100	Personnel Services	\$ 205,264	\$ 177,000	\$ 183,000
200	Utilities & Transportation	0	0	0
300	Supplies, Materials & Services	450,026	323,000	436,800
600	Special Payments	177,416	0	0
Total		\$ 832,706	\$ 500,000	\$ 619,800
Total Workers' Compensation Fund		\$ 832,706	\$ 500,000	\$ 619,800

SCHEDULE R

TRANSPORTATION – DIAL A RIDE
STATEMENT OF RESOURCES AND REQUIREMENTS
1993–94

ESTIMATED FINANCING RESOURCES

TDA – Streets	\$	261,515	
TDA – STA		98,000	
Passenger Fares		47,500	
San Joaquin County Reimbursement		17,000	
Revenue NOC		3,000	
	Total		<u>427,015</u>
TOTAL ESTIMATED FINANCING RESOURCES		\$	<u><u>427,015</u></u>

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	235,400	
Utilities & Communications		0	
Supplies, Materials & Services		91,615	
Special Payments		100,000	
	Total	\$	<u>427,015</u>

TOTAL ESTIMATED REQUIREMENTS \$ 427,015

1993-94 OPERATING BUDGET

		1991-92		1992-93		1993-94
		Actual		Budget		Budget
TRANSPORTATION - DIAL A RIDE						
125.0- 561 .03 <u>Dial A Ride</u>						
100	Personnel Services	\$	0	\$	0	\$ 235,400
300	Supplies, Materials & Services		0		0	91,615
500	Equipment, Land & Structures		0		0	100,000
Total		\$	0	\$	0	\$ 427,015
<u>TOTAL TRANSPORTATION -DIAL A RIDE</u>		\$	0	\$	0	\$ 427,015

SUMMARY OF ELECTRIC UTILITY BUDGETS

	1993-94						
	Personnel Service 100	Utilities and Trans- portation 200	Supplies and Materials 300	Equipment, Land and Structures 500	Special Payments 600	Inter Fund Transfers 700	TOTAL
OPERATING BUDGET							
Administration	\$531,125	\$29,175	\$349,565	\$7,000	\$304,515		\$1,221,380
Engineering	347,470	1,450	5,475	1,275			355,670
Conservation Program	35,330		8,300	8,500			52,130
Customer Service	237,685	1,000	4,625	5,775			249,085
Electric Miscellaneous	0		0	0			
Dusk-to-Dawn Lighting	330		0	400			730
Hazardous Material Handling	45,520	50	2,125	9,800	2,500		59,995
System Maintenance -							0
Overhead	219,685	250	44,475	44,860			309,270
System Maintenance -							0
Underground	97,020		8,450	18,200			123,670
Substation Maintenance	135,360	100	35,225	3,500			174,185
System Operations	295,000	4,875	21,135	9,690			330,700
Tree Trimming	0		153,300				153,300
Sub Total	1,944,525	36,900	632,675	109,000	307,015	-	3,030,115
Bulk Power Purchase		26,565,400					26,565,400
Inter Fund Transfers Other Department						1,274,165	1,274,165
Total Operating Budget	1,944,525	26,602,300	632,675	109,000	307,015	1,274,165	30,869,680
ELECTRIC UTILITY OUTLAY BUDGET	\$436,055		\$14,700	\$539,525			990,280
GRAND TOTAL - ELECTRIC UTILITY BUDGETS	\$2,380,580	\$26,602,300	\$647,375	\$648,525	\$307,015	\$1,274,165	\$31,859,960

SUMMARY OF ELECTRIC UTILITY OUTLAY BUDGET

1993-94

	Personnel Services 100	Supplies and Materials 300	Equipment Land and Structures 500	TOTAL
System Expansion	\$6,160	\$500	\$5,300	\$11,960
System Improvements	\$280,280	\$8,700	\$180,000	\$468,980
Service Connections (Customers)	13,630	850	18,850	33,330
Lighting Construction (Dusk-to-Dawn)	1,215	0	975	2,190
Substation Construction	68,160	2,950	106,500	177,610
Industrial Substation 12-KV Lines	66,610	1,700	13,000	81,310
Electric Service Center Repair Shop	0	0	190,000	190,000
System Equipment Purchases			9,900	9,900
Pole Setting & Transformer Dolly			15,000	15,000
TOTAL ELECTRIC UTILITY OUTLAY	\$436,055	\$14,700	\$539,525	\$990,280

ELECTRIC UTILITY OUTLAY BUDGET

1993-94

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
16.1- 650 .01	<u>System Expansion</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 6,160
300	Supplies, Materials & Services	0	0	500
500	Equipment, Land & Structures	0	0	5,300
Total		\$ 0	\$ 0	\$ 11,960
16.1- 650 .02	<u>System Improvement</u>			
100	Personnel Services	\$ 111,284	\$ 282,380	\$ 280,280
300	Supplies, Materials & Services	7,600	23,700	8,700
500	Equipment, Land & Structures	63,796	127,900	180,000
Total		\$ 182,680	\$ 433,980	\$ 468,980
16.1- 650 .03	<u>Service Connections (Customer)</u>			
100	Personnel Services	\$ 12,288	\$ 13,605	\$ 13,630
300	Supplies, Materials & Services	544	850	850
500	Equipment, Land & Structures	21,898	19,350	18,850
Total		\$ 34,730	\$ 33,805	\$ 33,330
16.1- 650 .04	<u>Lighting Construction (Dusk to Dawn)</u>			
100	Personnel Services	\$ 882	\$ 490	\$ 1,215
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	702	975	975
Total		\$ 1,584	\$ 1,465	\$ 2,190
16.1- 650 .23	<u>Substation Construction</u>			
100	Personnel Services	\$ 37,624	\$ 71,890	\$ 68,160
300	Supplies, Materials & Services	1,905	2,950	2,950
500	Equipment, Land & Structures	113,331	643,500	106,500
Total		\$ 152,860	\$ 718,340	\$ 177,610
16.1- 650 .39	<u>Industrial Sutstation - Off-Site Engineer & Improvement</u>			
100	Personnel Services	\$ 574	\$ 0	\$ 0
300	Supplies, Materials & Services	4,993	0	0
500	Equipment, Land & Structures	2,822	0	0
Total		\$ 8,389	\$ 0	\$ 0
16.1- 650 .41	<u>Industrial Sutstation - Construction</u>			
100	Personnel Services	\$ 60	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	6,369	0	0
Total		\$ 6,429	\$ 0	\$ 0

1993-94 OPERATING BUDGET

		1991-92	1992-93	1993-94
		Actual	Budget	Budget
ELECTRIC UTILITY OUTLAY BUDGET (continued)				
16.1- 650 .45	<u>Industrial Substation - 12 KV Lines</u>			
100	Personnel Services	\$ 2,595	\$ 67,715	\$ 66,610
300	Supplies, Materials & Services	5,294	3,000	1,700
500	Equipment, Land & Structures	49,066	13,500	13,000
Total		\$ 56,955	\$ 84,215	\$ 81,310
16.1- 655 .07	<u>West Side Substation</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	230,000	0
Total		\$ 0	\$ 230,000	\$ 0
16.1- 655 .08	<u>Elec Service Center Repair Shop</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	0	190,000
Total		\$ 0	\$ 0	\$ 190,000
16.1- 680 .01	<u>System Equipment Purchases</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	1,706	74,000	9,900
Total		\$ 1,706	\$ 74,000	\$ 9,900
16.1- 680 .12	<u>Pole Setting & Transformer Dolly</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	0	15,000
Total		\$ 0	\$ 0	\$ 15,000
<u>TOTAL ELECTRIC UTILITY OUTLAY BUDGET</u>		\$ 445,333	\$ 1,575,805	\$ 990,280

CLASSIFICATIONS OF EXPENDITURE ACCOUNTS

Personnel Services

101	Regular Employee Salaries	304	Laundry & Drycleaning
102	Overtime	305	Uniforms
103	Part-Time Employees Salaries	306	Safety Equipment
104	Severance Pay	307	Office Supplies
105	Auto Allowance	308	Books & Periodicals
106	Uniform Allowance	309	Memberships & Dues
108	Meal Allowance	310	Uncollectible Acct. Expense
109	Incentive Pay	311	Collection Agency Fees
110	Administrative Leave Pay	312	Bank Service Charges
111	Workers Compensation	313	Data Processing Software
112	Medical Insurance	314	Business Expense
113	Dental Insurance	315	Conference Expense
114	Vision Care	317	Insurance Reimbursement
115	Medicare Insurance	319	Remodel-Litigation Fees
117	Flex Spend Adm Fee	321	Rental of Land & Facilities
121	Service Contribution PERS	322	Rental of Equipment
123	Deferred Compensation	323	Professional Services
124	LI & AD & D	324	Purchased Transportation
125	Unemployment Insurance	330	Repairs to Comm Equip
126	Temp Disability W.C.	331	Repairs to Machinery
127	Perm Disability W.C.	332	Repairs to Office Equip
128	LTD	333	Repairs to Auto Equip
129	Chiropractic	334	Repairs to Buildings
130	Insurance Refund	335	Sublet Service Contracts
198	Overhead	336	Car Wash

Utilities & Communications

201	Postage	341	Fire Insurance
202	Telephone & Telegraph	342	Surety Bonds
211	Electricity	343	PL & PD Insurance
212	Gas	344	Travel Insurance
213	Water	345	City Rental Insurance Fees
214	Sewer	346	K-9 Supplies
215	Refuse	350	Tires & Lubes

Supplies, Materials & Services

301	Printing & Duplicating	351	Motor Veh Fuel & Lube
302	Photocopying	352	Special Dept Materials
303	Advertising	353	Janitorial Supplies
		354	Photo Supplies
		355	General Supplies
		356	Medical Supplies
		357	Care of Prisoners
		358	Conference & Education
		359	Small Tools & Equip

CLASSIFICATIONS OF EXPENDITURE ACCOUNTS

Supplies, Materials & Services (continued)

360	Overtime Meals	529	Water Well Lines
361	Employee Relations	530	Underground Lines
362	Laboratory Supplies	531	Storm Drains
363	Employees Physical Exam	535	Wells - DBCP
365	POST Training	544	Reconnection Fees
366	Training School - Fire		
395	Inventory Supplies		
398	Reimbursable Expense		
399	Supplies, Materials & Services NOC		

Depreciation

400 Depreciation

Special Payments

600 Miscellaneous
621 Donations
622 Taxes
623 Refunds
624 Bond Interest
625 Bond Redemption
626 Property Tax Admin
627 Water Loan - Interest
628 Water Loan - Principal
699 Special Payments NOC

Equipment, Land, Structures


501 Office Equipment
502 Household Equipment
503 Auto Equipment
504 Heavy Equipment
505 Fire Fighting Equip
506 Traffic Signal Equip
507 Street Lighting Equip
508 Sewer & Disposal Plant Equip
509 Shop Equipment
510 Recreation Equipment
511 Transformers
512 Meters
513 Wire
514 Poles & Hardware
515 Data Processing Hardware
517 Communication Equipment
518 Grant Equipment
519 Other Equipment
520 Other Contracts
521 Acquisition of Land
522 Rights of Way
523 Easements
524 Buildings
525 Other Structures
526 Streets
527 Curb, Gutter & Sidewalks
528 Sanitary Sewer Lines

Credits (CR)

711 Workers Compensation CR
712 Medical Insurance CR
713 Dental Insurance CR
721 PERS CR
723 Deferred Comp CR
724 Lt/LI Cr
725 Unemployment Insurance CR
732 Repairs to Off Equip CR
735 Vehicle Maint Costs CR
736 Motor Pool Veh Rental CR

MEMORANDUM

October 20, 1993

TO: Tom Peterson, City Manager
FROM: Dixon Flynn,  Finance Director

SUBJECT: Finalized Budget Figures

When the Council adopted the 1993-94 operating budget adjustments on September 1, 1993 by Resolution No. 93-111, the detail included some adjustments to items labeled various or unknown. In order to facilitate the generation of the July, August and September monthly reports, Accounting booked the adjustments of the items with account numbers. The items labeled unknown or various were not booked, pending information from Jerry Glenn.

I would like to know how soon the finalized budget figures will be available so we can book the remaining items. As soon as Accounting has the necessary information, the final draft of the budget document can be generated and the monthly reports could be updated to report the correct budget amounts.

RESOLUTION NO. 93-83

=====

A RESOLUTION OF THE LODI CITY COUNCIL
ADOPTING AN OPERATING BUDGET FOR THE SUPPORT OF VARIOUS DEPARTMENTS
OF THE CITY OF LODI AND A UTILITY OUTLAY BUDGET, FOR THE FISCAL YEAR
BEGINNING JULY 1, 1993 AND ENDING JUNE 30, 1994

=====

RESOLVED BY THE LODI CITY COUNCIL, that the City Council hereby
adopts an operating budget for the support of various departments of
the City of Lodi and a Utility Outlay Budget, for the fiscal year
beginning July 1, 1993 and ending June 30, 1994, as set forth in
Exhibit A, attached hereto and incorporated herein by reference.

Dated: June 24, 1993

=====

I hereby certify that Resolution No. 93-83 was passed and adopted
by the Lodi City Council in an adjourned regular meeting held June 24,
1993 by the following vote:

Ayes: Council Members - Davenport, Mann, Sieglock, Snider,
and Pennino (Mayor)

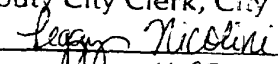
Noes: Council Members - None

Absent: Council Members - None


Jennifer M. Perrin
City Clerk

The Foregoing Document Is Certified
To Be A Correct Copy Of The Original
On File In This Office.

Peggy Nicolini
Deputy City Clerk, City Of Lodi

By 
Dated: 7-14-93

RES9383/TXTA.02J

OPERATING BUDGETS
SUMMARY OF THE BUDGET
1993-94

SCHEDULE A

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Property Taxes	\$	5,332,400	
Sales Tax		5,180,000	
Other Taxes		685,600	
Licenses, Fines & Rent		740,000	
Interest		467,300	
Revenue from Other Agencies		2,148,200	
Charges for Current Services		6,202,210	
Other Revenues		498,500	
Water Sales & Fees		2,849,900	
Sewer Charges		3,020,300	
Electrical Sales		35,182,600	
Total	\$		62,307,010

INTERFUND TRANSFERS \$ 1,663,175

CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$	247,300	
Library Operating Reserve		70,090	
Electric Operating Reserve		0	
Total	\$		317,390

TOTAL ESTIMATED FINANCING RESOURCES \$ 64,287,575

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	21,093,990	
Utilities & Transportation		1,965,415	
Materials & Supplies		4,641,745	
Equipment, Land & Structures		322,780	
Special Payments		7,594,300	
Sub-Total Operating Expenses	\$		35,618,230
Bulk Power Purchase	\$		26,565,400
Total	\$		62,183,630

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

Water Capital	\$	480,810	
Water Operating Reserve		19,465	
General Fund Operating Reserve		(0)	
Wastewater Capital Fund		124,530	
Rate Stabilization Reserve		122,595	
Utility Outlay Reserve		954,280	
Equipment Fund		153,260	
PL & PD Insurance Fund		249,005	
Total	\$		2,103,945

TOTAL ESTIMATED REQUIREMENTS \$ 64,287,575

COPY

JOURNAL VOUCHER				
To book final adjustments to appropriations for 1993/94 budget.				
12/30/93				
Pg 1 of 3				
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
10.0-69.0	7,605.00			
10.0-95.0		7,605.00		
10.0-95.0-001.01-125				65.00
10.0-95.0-001.02-125				65.00
10.0-95.0-040.02-125				95.00
10.0-95.0-045.02-125				255.00
10.0-95.0-050.01-125				20.00
10.0-95.0-050.05-125				560.00
10.0-95.0-050.07-125				235.00
10.0-95.0-101.01-125				65.00
10.0-95.0-301.01-125				40.00
10.0-95.0-302.01-125				75.00
10.0-95.0-501.01-125				240.00
10.0-95.0-503.01-125				95.00
10.0-95.0-701.01-125				365.00
10.0-95.0-702.01-125				705.00
10.0-95.0-702.02-125				970.00
10.0-95.0-702.03-125				160.00
10.0-95.0-702.04-125				1,175.00
10.0-95.0-702.05-125				1,080.00
10.0-95.0-702.30-125				60.00
10.0-95.0-751.01-125				100.00
10.0-95.0-752.01-125				585.00
10.0-95.0-752.02-125				80.00
10.0-95.0-752.03-125				515.00
015.0-69.0	960.00			
015.0-95.0		960.00		
015.0-95.0-702.15-125				960.00
010.0-95.0-020.05-341			4,000.00	
010.0-95.0	4,000.00			
010.0-69.0		4,000.00		
010.0-95.0-752.03-352			4,000.00	
010.0-95.0-752.03-359				4,000.00
To book final adjustments to appropriations for 1993/94 budget.				
Adjustments were made to budget per CR #93-111; however there were some items in question so no entry was booked for those items until now. To correct some object codes used.			JV #	
			Keyed by:	

JOURNAL VOUCHER

To book final adjustments to appropriations for 1993/94 budget.
12/30/93

Pg 2 of 3

Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
010.0-95.0-040.02-101			6,520.00	
010.0-95.0-040.02-111			35.00	
010.0-95.0-040.02-112			360.00	
010.0-95.0-040.02-113			35.00	
010.0-95.0-040.02-114			10.00	
010.0-95.0-040.02-115			200.00	
010.0-95.0-040.02-121			940.00	
010.0-95.0-040.02-123			260.00	
010.0-95.0-040.02-124			5.00	
010.0-95.0-040.02-128			10.00	
010.0-95.0-040.02-129			5.00	
010.0-95.0-015.02-600			7,445.00	
010.0-95.0	15,825.00			
010.0-69.0		15,825.00		
010.0-95.0-201.01-101			13,035.00	
010.0-95.0-201.01-106			110.00	
010.0-95.0-201.01-111			750.00	
010.0-95.0-201.01-112			1,080.00	
010.0-95.0-201.01-113			145.00	
010.0-95.0-201.01-114			35.00	
010.0-95.0-201.01-115			190.00	
010.0-95.0-201.01-121			4,285.00	
010.0-95.0-201.01-124			20.00	
010.0-95.0-201.01-125			15.00	
010.0-95.0-201.01-128				385.00
010.0-95.0-201.01-129			15.00	
010.0-95.0-201.01-101				19,295.00
010.0-95.0-503.05-198			17,185.00	
010.0-95.0-503.05-109				285.00
010.0-95.0-503.05-111				1,965.00
010.0-95.0-503.05-112				5,865.00
010.0-95.0-503.05-113				620.00
010.0-95.0-503.05-115				180.00
010.0-95.0-503.05-121				285.00
010.0-95.0-503.05-123				6,280.00

To book final adjustments to appropriations for 1993/94 budget.
12/30/93

		GENERAL LEDGER		SUB LEDGER	
Account Number	Debit	Credit	Debit	Credit	
010.0-95.0-503.05-123				930.00	
010.0-95.0-503.05-124				75.00	
010.0-95.0-503.05-125				320.00	
010.0-95.0-503.05-128				205.00	
010.0-95.0-503.05-129				70.00	
010.0-95.0-503.05-130				105.00	
010.0-95.0-752.08-102			3,520.00		
010.0-95.0-752.08-111				535.00	
010.0-95.0-752.08-112			4,320.00		
010.0-95.0-752.08-113			305.00		
010.0-95.0-752.08-114			130.00		
010.0-95.0-752.08-115			200.00		
010.0-95.0-752.08-121			3,850.00		
010.0-95.0-752.08-124			55.00		
010.0-95.0-752.08-125				625.00	
010.0-95.0-752.08-128			125.00		
010.0-95.0-752.08-129			60.00		
010.0-95.0-752.08-101				11,405.00	
	28,390.00	28,390.00	73,255.00	61,995.00	

Unemployment Insurance changes

Acc #	Was	S/B	Change
10.0-001.01 125	90	155	65
10.0-001.02	5	70	65
10.0-040.02	185	280	95
10.0-045.02	305	560	255
10.0-050.01	145	165	20
10.0-050.05	335	895	560
10.0-050.07	300	535	235
10.0-101.01	70	135	65
10.0-301.01	220	260	40
10.0-302.01	740	815	75
10.0-501.01	275	515	240
10.0-503.01	715	810	95
10.0-701.01	975	1,340	365
10.0-702.01	75	780	705
10.0-702.02	110	1,080	970
10.0-702.03	20	180	160
10.0-702.04	130	1,305	1,175
10.0-702.05	105	1,185	1,080
10.0-702.30	120	180	60
10.0-751.01	150	250	100
10.0-752.01	1,120	1,705	585
10.0-752.02	90	170	80
10.0-752.03	360	875	515
15.0-702.15	150	1,110	960
			8,565 ✓

Property Insurance

10.0-020.05 341	20,000	16,000	(4,000) on CR as 343 object code per JG s/b 341 ✓
10.0-752.03 352	40,000	36,000	(4,000) on CR as 359 object code per JG s/b 352
359	1,000	5,000	4,000

> correct
obj
code

trnsf from LTD f/b to GF

(45,745) — dif entry
(31,000) — no entry needed

life ins rebate

Personal Services

10.0-040.02 101	141,715	135,195	(6,520)
111	710	675	(35)
112	12,960	12,600	(360)
113	1,965	1,930	(35)
114	535	525	(10)
115	2,055	1,855	(200)
121	20,415	19,475	(940)
123	635	375	(260) add 125 part of unemp adj
124	700	695	(5)
128	710	700	(10)
129	240	235	(5)
			(8,380) per JG part of unknown clerical on CR

10.0-015.02 600

(7,445) per JG reduce contingency for bal of unknown clerical

WORK FROM
DO NOT POST

CR

23,825	8380
18,000	7445
15,825	15,825
✓	✓

10.0-201.01	101	1,803,105	1,790,070	(13,035)
	106	19,915	19,805	(110)
	111	101,685	100,935	(750)
	112	166,595	165,515	(1,080)
	113	17,500	17,355	(145)
	114	5,940	5,905	(35)
	115	8,445	8,255	(190)
	121	473,105	468,820	(4,285)
	124	1,020	1,000	(20)
	125	2,280	2,265	(15)
	128	30	415	385
	129	2,640	2,625	(15)
	101			19,295

(19,295) all taken under 101 on CR

*correct
obj code*

10.0-503.05	109		285	285
	111		1,965	1,965
	112		5,865	5,865
	113		620	620
	114		180	180
	115		285	285
	121		6,280	6,280
	123		930	930
	124		75	75
	125		320	320
	128		205	205
	129		70	70
	130		105	105

10.0-752.08	198	25,835	8,650	(17,185)
	101	15,025	26,430	11,405
	102	4,620	1,100	(3,520)
	111	2,935	3,470	535
	112	8,640	4,320	(4,320)
	113	610	305	(305)
	114	265	135	(130)
	115	1,290	1,090	(200)
	121	7,655	3,805	(3,850)
	124	110	55	(55)
	125	115	740	625
	128	265	140	(125)
	129	120	60	(60)

0 per JG just spread of 198 amounts

*correct
obj
code*

book final adjust to budget (88,005)

7

*CR adjustment approved
adj made*

DO NOT POST

464,875
376,870

88,005 dif
7

Final Adjustments from Jerry

Acc #		amount S/B	Adjustment To Be Made	Adjustment Made
10.0-001.01	125	155	65	
	316	250		(250)
10.0-001.02	125	70	65	
10.0-020.05	341	16,000	(4,000) -	
10.0-035.01	315	4,500		(500)
10.0-040.01	315	2,900	100	(905) CR say reduction of 905
	399	1,200		(300)
	501	250		(250)
10.0-040.02	101	135,195	(6,520)	
	111	675	(35)	
	112	12,600	(360)	
	113	1,930	(35)	
	114	525	(10)	
	115	1,855	(200)	
	121	19,475	(940)	
	123	375	(260)	
	124	695	(5)	
	125	280	(95)	
	128	700	(10)	
	129	235	(5)	
100-045.02	102	9,370		(1,040)
	125	560	255	
	313	2,500		(1,500)
	350	0		(400)
	358	5215		(500)
10.0-050.01	102	470		(190)
	125	165	20	
10.0-050.02	313	0		(3,000)
	334	0		(500)
	359	2250		(250)
10.0-050.03	313	0		(5,000)
10.0-050.05	102	1910		(200)
	103	40,760		(4,400)
	125	895	560	
	315	1,465		(500)
10.0-050.06	315	0		(4,000)
	358	3,000		(1,000)
10.0-050.07	103	17,020		(1,800)
	125	535	235	
	315	750		(750)
	358	800		(400)
10.0-101.01	125	135	65	
10.0-103.01	102	5,360		(275)
	301	10,000		(500)
	306	18,300		(2,000)
	307	11,000		(1,000)
	313	0		(9,000)
	323	3,000		(500)
	352	9,000		(1,000)
	355	11,000		(1,000)
10.0-103.02	102	256,520		(13,500)
10.0-103.03	102	54,430		(3,000)
10.0-201.01	101	1,790,070	(13,035)	(19,295)
	106	19,805	(110)	
	111	100,935	(750) -	

(19,295.00) -
taken all in 101 by accounting

was 3905
- 905
3000
OK

8,380
<8,285>
part of unknown

adj. 125 adj.

Final Adjustments from Jerry

Acc #		amount S/B	Adjustment To Be Made	Adjustment Made
	112	165,515	(1,080)	
	113	17,355	(145)	
	114	5,905	(35)	
	115	8,255	(190)	
	121	468,820	(4,285)	
	124	1,000	(20)	
	125	2,265	(15)	
	128	415	385	
	129	2,625	(15)	
	399	1,100		(500)
10.0-301.01	125	260	40	
10.0-302.01	101	543,120	(14,065)	(22,100)
	111	3,940	(70)	
	115	3,270	(205)	
	125	815	75	
	130	2,955	(245)	
	307	7,550		(700)
	313	4,800		(2,000)
	358	2,000		(500)
10.0-351.01	103	0		(4,040)
	104	65 0		(6,370)
	335	75,465	4,600	(5,400)
10.0-501.01	125	515	240	
10.0-503.01	103	6,195	(85)	
	125	810	95	
10.0-503.04	352	10,160		(4,500)
10.0-503.05	109	285	285	
	111	1,965	1,965	
	112	5,865	5,865	
	113	620	620	
	114	180	180	
	115	285	285	
	121	6,280	6,280	
	123	930	930	
	124	75	75	
	125	320	320	
	128	205	205	
	129	70	70	
	130	105	105	
	198	8715	(17,120)	
	352	200		(200)
10.0-503.06	520	11,000		(1,500)
10.0-503.08	520	21,000		(2,500)
10.0-503.09	331	4,800		(1,700)
	335	3,500		(2,500)
	352	1,500		(1,500)
10.0-504.01	352	680		(1,000)
10.0-701.01	128	1,340	365	
10.0-702.01	103	52,140	(20)	(4,000)
	125	780	705	
10.0-702.02	103	72,265		(10,000)
	125	1,080	970	
10.0-702.03	103	12,000		(1,685)
	125	180	160	
10.0-702.04	103	87,160		(10,000)

? on 125 decrease but 128 increase
s/b 125 increase?

or
reduce in
amount

(22,100) (14,510.00) = diff = 7590
CR says 22,100
accounting took all 22,100 in 101

part of
universe

increase but CR says reduction of 5400
accounting took reduction

done

Nothing on CR reduction
17,185.00
total do not agree with 198 reduction

spread
part of 198
OK

OK add 705

Final Adjustments from Jerry

Acc #	amount S/B	Adjustment To Be Made	Adjustment Made
	125	1,305	1,175
10.0-702.05	125	1,185	1,080
10.0-702.15	125	1,110	1,110
10.0-702.3	125	180	60
10.0-751.01	125	250	100
10.0-752.01	125	1,705	585
	352	27,000	(3,000)
	359	1,500	(500)
10.0-752.02	125	170	80
10.0-752.03	125	875	515
	352	36,000	(4,000)
	359		(4,000)
10.0-752.08	101	28,485	(24,645)
	103	46,620	15,000
	111	3,565	630
	112	4,320	(4,320)
	113	305	(305)
	114	135	(130)
	115	1,090	(200)
	121	4,835	(2,820)
	124	55	(55)
	125	740	625
	128	140	(125)
	129	60	(60)
16.0-601.01	323	80,000	(20,000)
	623	119,600	(72,400)
16.0-604.09	324	0	(36,000)
	511	0	(40,000)
On mine not on Jerrys			
17.0-403.01	103	4,550	(7,350)
18.0-451.03	103	38,170	(1,890)
	301	600	(200)
	352	400	(600)
	358	75	(75)
18.0-455.01	103	0	(5,600)
	352	750	(750)
27.0-020.03	interfund transfer to GF		(45,745)
Rev - life insurance rebate		(31,000)	
Unknown	clerical position	(23,825)	
	part time	8,000	
		(168,860)	(376,870)
total of above adjustments		(545,730)	
Council approved adjustments		(464,875)	
Difference		80,855	

Should this be 15 fund? - No we ruled OK
This is fund Fund

(3,000)
(500)

CR says reduction in 359

(4,000)
(38,105)
15,000

CR says 38,105
(31,405) = diff = 6700

102 ~~3110~~ OK

(20,000)
(72,400)
(36,000)
(40,000) CR says 40,000

On mine not on Jerrys

(7,350)
(1,890)
(200)
(600)
(75)
(5,600)
(750)

Reductions 1993/94 Budget
SUMMARY

FUNCTION	AMOUNT
ADMINISTRATION	\$2,205 ~
CITYWIDE ACTIVITIES	\$152,505 ~
COMMUNITY DEVELOPMENT	\$3,440 ~
FINANCE	\$21,990 ~
POLICE	\$31,775 ~
FIRE	\$500 ~
PARKS AND RECREATION	\$33,185
PUBLIC WORKS	\$50,875
ELECTRIC	\$168,400
TOTAL	\$464,875

Reductions 1993/94 Budget
Administration

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-001.1	316 Auto Allowance	\$250 ✓ ~
10-035.1	315 Conferences	\$500 ✓ ~
10-040.1	315 Conferences	\$905 ✓ ~
10-040.1	399 Supplies NOC	\$300 ✓ ~
10-040.1	501 Office Equipment	\$250 ✓ ~
Total		\$2,205

Adjustment 1993-94 Budget
City Wide Activities

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>	
27-020.03	Transfer from LTD Fund to GF	\$45,745	Do not Do Now.
Various	Adjust Unemployment Insurance costs	(\$8,565)	
10-020.5	343 Property Insurance	\$4,000~	
	Life Insurance Rebate - <i>AW</i>	\$31,000	
	Subtotal	\$72,180	

Position Reductions
1993-94 Budget

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>	
UNKNOWN	Clerical Position (9 months) Partime Hours	\$23,825 (\$8,000)	Do not Do Now.
10-201.01-101	Batt. Chief 3 months	\$19,295 ✓	
10-752.08-101	Eliminate Prks Ranger	\$38,105 ✓	
10-752.08-103	Add Partime Hours	(\$15,000) ✓	
10-302.1-101	Eliminate Traffic Eng. Assist. (Cartwright)	\$22,100 ✓	
	Subtotal	\$80,325	
TOTAL		\$152,505	

Reductions 1993/94 Budget
Community Development

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-045.02	102 Overtime	\$1,040 ✓
10-045.02	313 Software	\$1,500 ~
10-045.02	350 Tires and Tubes	\$400 ~
10-045.02	358 Training	\$500 ~
Total		\$3,440

Reductions 1993/94 Budget
Finance

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-050.01	102 Overtime	\$190~
10-050.05	102 Overtime	\$200~
10-050.05	103 Parttime	\$4,400~
10-050.07	103 Parttime	\$1,800~
10-050.02	313 Software	\$3,000~
10-050.02	334 Repairs to Bldgs	\$500~
10-050.02	359 Small Tools	\$250~
10-050.03	313 Software	\$5,000~
10-050.05	315 Collection Conference	\$500~
10-050.06	315 AS 400 Tech. Seminar	\$4,000~
10-050.06	358 Training	\$1,000~
10-050.07	315 Public Parking Conference	\$750~
10-050.07	358 Parking Seminar	\$400~
Total		\$21,990

Reductions 1993/94 Budget
Police

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-103.1	102 Reduce Overtime 5%	\$275 ~
10-103.2	102 Reduce Overtime 5%	\$13,500 ~
10-103.3	102 Reduce Overtime 5%	\$3,000 ~
10-103.1	301 Printing	\$500 ~
10-103.1	306 Safety Equipment	\$2,000 ~
10-103.1	307 Office Supplies	\$1,000 ~
10-103.1	313 Software	\$9,000 ~
10-103.1	323 Professional Services	\$500 ~
10-103.1	352 Dept. Materials	\$1,000 ~
10-103.1	355 General Supplies	\$1,000 ~
Total		\$31,775

Reductions 1993/94 Budget
Fire

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-201.01	399 Supplies NOC	\$500
Total		\$500

Reductions 1993/94 Budget
Parks and Recreation

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-702.01	103Partime Playgrounds	\$4,000 ~
10-702.02	103Partime Teen Sports	\$10,000 ~
10-702.03	103Partime Misc. indoor/outdoor	\$1,685 ~
10-702.04	103Partime Acquatics	\$10,000 ~
10-752.01	352 Special Dept. Materials	\$3,000 ~
10-752.01	359 Small Tools	\$500 ~
10-752.03	359 Small Tools	\$4,000 ~
Total		\$33,185

Reductions 1993/94 Budget
Public Works

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-351.1	103 Partime	\$4,040 ~
10-351.1	104Severance Pay	\$6,370 ~
10-351.1	335 Reduce Janitorial City Hall & Police	\$5,400 ~
10-302.1	307 Office Supplies	\$700 ~
10-302.1	313 Software	\$2,000 ~
10-302.1	358 Training	\$500 ~
10-503.4	352 Special Dept. Materials	\$4,500 ~
10-503.5	352 Special Dept. Materials	\$200 ~
10-503.6	520 Spraying Contract	\$1,500 ~
10-503.8	520 Lane striping	\$2,500 ~
10-503.9	331 Repairs to Machinery	\$1,700 ~
10-503.9	335 Maint Contracts	\$2,500 ~
10-503.9	352 Special Dept. Materials	\$1,500 ~
10-504.1	352 Parking lot repaint	\$1,000 ~
Total General Fund		\$34,410
17-403.1	103 Partime Clerical	\$4,550 ~
17-403.1	103 Summer Help	\$2,800 ~
Total Sewer Fund		\$7,350
18-451.03	103 Water Conservation - Parttime Clerica	\$1,890 ~
18-451.03	301 Printing	\$200 ~
18-451.03	352 Special Materials	\$600 ~
18-451.03	358 Training	\$75 ~
18-455.01	103 Summer Help	\$5,600 ~
18-455.01	352 Dept. Materials	\$750 ~
Total Water Fund		\$9,115
TOTAL PUBLIC WORKS		\$50,875

Reductions 1993/94 Budget
Electric

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
16-601.01	323 Professional Services	\$20,000 ~
16-601.01	623 Refunds	\$72,400 ~
16-604.09	324 Transportation (carry over)	\$36,000 ~
16-604.09	511 Transformers (carryover)	\$40,000 ~
Total		\$168,400

action 9/1

=====

CITY COUNCIL SHIRTSLEEVE SESSION COMMUNICATION

DATE OF SHIRTSLEEVE SESSION: August 24, 1993

=====

To: Honorable Mayor and Council Members

From: Assistant City Manager

Date: August 18, 1993

Subj: 1993/94 Budget Reductions

=====

RECOMMENDED ACTION: The City Council consider the attached recommended budget reductions for 1993-94 fiscal year.

BACKGROUND INFORMATION: When the City Council adopted the 1993-94 budget, it was with the understanding that that document was an interim budget. The State of California had just adopted its budget, but the fiscal impact on the City of Lodi was not fully known. The Council directed staff to prepare further modifications to the budget in order to keep the City of Lodi fiscally sound.

Last week we were notified by the County Tax Collector that the City of Lodi received \$90,000 more in Property Tax than was due. In order to rectify that situation, the County will withhold from the City the \$90,000 in 1993-94. Therefore, it was necessary to find an additional \$90,000. The recommendations contained herein provide for those additional sums. It also takes into consideration an adjustment in unemployment insurance costs for part-time employees, some necessary reclassifications that were not included in the budget and a \$31,000 rebate from Standard Insurance Company for good experience in the City's group health coverage.

These recommendations do not consider the reduction of any permanent, full-time positions that are filled. There are three recommended staffing reductions: a Park Ranger, an undetermined clerical position, and a contract position in the Engineering Division. There is presently a vacancy of a Senior Park Ranger. We propose filling that position, eliminating the Park Ranger position, and adding additional part-time hours. This will provide the same level of coverage the City has enjoyed for the last year. We have a vacancy of Department Secretary and have received notification that an Administrative Clerk II will be leaving the City. We are looking at means of reassigning personnel to provide the necessary coverage and will eventually eliminate one position in the City organization or generate sufficient savings through attrition and the hiring freeze to offset that cost. The Traffic Engineering Assistant position is filled with a contract employee working on an hourly basis.

Included in this proposal are a number of reclassifications which would normally have been done when the budget was initially presented to the City Council. Council will recall we were in negotiations with the bargaining units asking

Shirtsleeve Session
August 24, 1993
Page Two

them to forgo negotiated salary increases. We discussed the ramifications of reclassification with them. It was their contention that they could not negotiate no increases for most of the employees and then agree to upgrades for a select group of employee. Each one of the recommended reclassifications is the direct result of employees assuming more responsibilities and more complex duties as a result of budget reductions or increased responsibilities assigned.

Staff is recommending that \$45,500 be transferred from the Long Term Disability Fund. The City is self-insured in this area and has sufficient reserves to cover any anticipated costs during this fiscal year; therefore, we propose transferring an amount equal to one year's premium to the General Fund.

A portion of the recommended reductions comes from reductions in contributions made by the City to other organizations. Recommended is a \$2,500 reduction in the contribution to the San Joaquin Partnership and to the Chamber of Commerce; a \$200 reduction to the Lodi Downtown Business Association, and a \$3,500 reduction in contributions to the Lodi Arts Commission. Representatives of those organizations have been notified of the Tuesday, August 24 "Shirtsleeve" meeting so they may present comments to the City Council. The remaining savings are the result of further belt-tightening, putting off the acquisition of certain data processing hardware, and curtailing training.

These recommendations do not include any additional monies that may be received from increased adult sports fees, fees for special services from the Police and/or Fire Departments, Encroachment permits, or any other revenue enhancements.

The recommended reductions are more than the \$400,000 needed this year. This is in recognition that the State is backfilling a portion of the \$600,000 reduction in property tax with some one-time money. These reductions will give us a head start in covering any short fall the City may experience next year.

FUNDING: None required.

Respectfully submitted,

Jerry L. Glenn
Assistant City Manager

JGBUDGET.10/TXTA.01V

Reductions 1993/94 Budget
SUMMARY

FUNCTION	AMOUNT
ADMINISTRATION	\$11,155
CITYWIDE ACTIVITIES	\$141,385
COMMUNITY DEVELOPMENT	\$3,440
FINANCE	\$21,990
POLICE	\$33,275
FIRE	\$500
PARKS AND RECREATION	\$33,185
PUBLIC WORKS	\$50,875
ELECTRIC	\$168,400
TOTAL	\$464,205

Reductions 1993/94 Budget
Administration

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-001.1	316 Auto Allowance	\$500- 250
10-035.1	315 Conferences	\$500
10-040.1	315 Conferences	\$905
10-040.1	399 Supplies NOC	\$300
10-040.1	501 Office Equipment	\$250
10-020.6	Chamber of Commerce	\$2,500
10-020.6	Partnership	\$2,500
10-020.6	LDBA	\$200
120-702.11	621 Arts	\$3,500
Total		\$11,155

Adjustment 1993-94 Budget
City Wide Activities

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
27-020.03	Transfer from LTD Fund <i>To GF F/A</i>	\$45,745
Various	Adjust Unemployment Insurance costs	(\$8,565)
10-020.5	343 Property Insurance	\$4,000
	Life Insurance Rebate	\$31,000
	Subtotal	\$72,180

1/250 per part-time

Reclassifications 1993/94 Budget

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
Sewer Fund	From: Plant & Equipment Mechanic To: Sr. Plant & Equipment Mechanic	(\$2,570)
Water Fund	From: Plant & Equipment Mechanic To: Sr. Plant & Equipment Mechanic	(\$2,570)
10-302.1	From: Engineering Technician II To: Sr. Engineering Technician	(\$2,465)
10-040.3	From: Administrative Clerk II To: Risk Management Technician	(\$1,595)
10-531.1	From: Building Maint. Worker To Building Service Worker	\$8,080
	335 Contract Services	(\$10,000)
	Subtotal	(\$11,120)

*want
more
justification*

Position Reductions
1993-94 Budget

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
UNKNOWN	Clerical Position (9 months)	\$23,825
	Parttime Hours	(\$8,000)
10-201.01	Batt. Chief 3 months	\$19,295
10-752.08	Eliminate Prks Ranger	\$38,105
10-752.08	Add Partime Hours	(\$15,000)
10-302.1	Eliminate Traffic Eng. Assist. (Cartwright)	\$22,100
	Subtotal	\$80,325
TOTAL		\$141,385

Reductions 1993/94 Budget
Community Development

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-045.02	102 Overtime	\$1,040
10-045.02	313 Software	\$1,500
10-045.02	350 Tires and Tubes	\$400
10-045.02	358 Training	\$500
Total		\$3,440

Reductions 1993/94 Budget
Finance

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-050.01	102 Overtime	\$190
10-050.05	102 Overtime	\$200
10-050.05	103 Parttime	\$4,400
10-050.07	103 Parttime	\$1,800
10-050.02	313 Software	\$3,000
10-050.02	334 Repairs to Bldgs	\$500
10-050.02	359 Small Tools	\$250
10-050.03	313 Software	\$5,000
10-050.05	315 Collection Conference	\$500
10-050.06	315 AS 400 Tech. Seminar	\$4,000
10-050.06	358 Training	\$1,000
10-050.07	315 Public Parking Conference	\$750
10-050.07	358 Parking Seminar	\$400
Total		\$21,990

Reductions 1993/94 Budget
Police

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-103.1	102 Reduce Overtime 5%	\$275
10-103.2	102 Reduce Overtime 5%	\$13,500
10-103.3	102 Reduce Overtime 5%	\$3,000
10-103.1	301 Printing	\$500
10-103.1	306 Safety Equipment	\$2,000
10-103.1	307 Office Supplies	\$1,000
10-103.1	313 Software	\$9,000
10-103.1	323 Professional Services	\$500
10-103.1	346 K-9 Supplies	\$1,500
10-103.1	352 Dept. Materials	\$1,000
10-103.1	355 General Supplies	\$1,000
Total		\$33,275

s/n/B cut

Reductions 1993/94 Budget
Fire

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-201.01	399 Supplies NOC	\$500
Total		\$500

Reductions 1993/94 Budget
Parks and Recreation

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-702.01	103Partime Playgrounds	\$4,000
10-702.02	103Partime Teen Sports	\$10,000
10-702.03	103Partime Misc. indoor/outdoor	\$1,685
10-702.04	103Partime Acquatics	\$10,000
10-752.01	352 Special Dept. Materials	\$3,000
10-752.01	359 Small Tools	\$500
10-752.03	359 Small Tools	\$4,000
Total		\$33,185

Reductions 1993/94 Budget
Public Works

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-351.1	103 Partime	\$4,040
10-351.1	104Severance Pay	\$6,370
10-351.1	335 Reduce Janitorial City Hall & Police	\$5,400
10-302.1	307 Office Supplies	\$700
10-302.1	313 Software	\$2,000
10-302.1	358 Training	\$500
10-503.4	352 Special Dept. Materials	\$4,500
10-503.5	352 Special Dept. Materials	\$200
10-503.6	520 Spraying Contract	\$1,500
10-503.8	520 Lane striping	\$2,500
10-503.9	331 Repairs to Machinery	\$1,700
10-503.9	335 Maint Contracts	\$2,500
10-503.9	352 Special Dept. Materials	\$1,500
10-504.1	352 Parking lot repaint	\$1,000
Total General Fund		\$34,410
17-403.1	103 Partime Clerical	\$4,550
17-403.1	103 Summer Help	\$2,800
Total Sewer Fund		\$7,350
18-451.03	103 Water Conservation – Parttime Clerica	\$1,890
18-451.03	301 Printing	\$200
18-451.03	352 Special Materials	\$600
18-451.03	358 Training	\$75
18-455.01	103 Summer Help	\$5,600
18-455.01	352 Dept. Materials	\$750
Total Water Fund		\$9,115
TOTAL PUBLIC WORKS		\$50,875

Reductions 1993/94 Budget
Electric

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
16-601.01	323 Professional Services	\$20,000
16-601.01	623 Refunds	\$72,400
16-604.09	324 Transportation (carry over)	\$36,000
16-604.09	511 Transformers (carryover)	\$40,000
Total		\$168,400

Jerry Glenn

RESOLUTION NO. 93-111

=====

A RESOLUTION OF THE LODI CITY COUNCIL
ADOPTING THE RECOMMENDED 1993-94 OPERATING BUDGET

=====

BE IT RESOLVED, that the Lodi City Council hereby adopts the recommended 1993-94 Operating Budget adjustments, as set forth in Exhibit A, attached hereto and incorporated herein by reference.

Dated: September 1, 1993

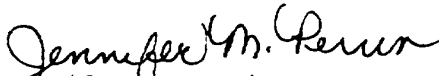
=====

I hereby certify that Resolution No. 93-111 was passed and adopted by the Lodi City Council in a regular meeting held September 1, 1993 by the following vote:

Ayes: Council Members - Mann, Sieglock, Snider and Pennino
(Mayor)

Noes: Council Members - Davenport

Absent: Council Members - None


Jennifer M. Perrin
City Clerk

Reductions 1993/94 Budget
SUMMARY

FUNCTION	AMOUNT
ADMINISTRATION	\$2,205
CITYWIDE ACTIVITIES	\$152,505
COMMUNITY DEVELOPMENT	\$3,440
FINANCE	\$21,990
POLICE	\$31,775
FIRE	\$500
PARKS AND RECREATION	\$33,185
PUBLIC WORKS	\$50,875
ELECTRIC	\$168,400
TOTAL	\$464,875

Reductions 1993/94 Budget
Administration

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-001.1	316 Auto Allowance	\$250
10-035.1	315 Conferences	\$500
10-040.1	315 Conferences	\$905
10-040.1	399 Supplies NOC	\$300
10-040.1	501 Office Equipment	\$250
Total		\$2,205

Adjustment 1993-94 Budget
City Wide Activities

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
27-020.03	Transfer from LTD Fund <i>GP</i>	\$45,745
Various	Adjust Unemployment Insurance costs	(\$8,565)
10-020.5	<i>341</i> 343 Property Insurance	\$4,000 <i>✓</i>
	Life Insurance Rebate	\$31,000 <i>✓</i>
	Subtotal	\$72,180

Position Reductions
1993-94 Budget

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
UNKNOWN	Clerical Position (9 months) <i>7510</i> Parttime Hours	\$23,825 (\$8,000)
10-201.01	Batt. Chief 3 months	\$19,295
10-752.08	Eliminate Prks Ranger	\$38,105
10-752.08	Add Parttime Hours	(\$15,000)
10-302.1	Eliminate Traffic Eng. Assist. (Cartwright)	\$22,100
	Subtotal	\$80,325
TOTAL <i>✓</i>		\$152,505

182,775
176,510
98,265

cong.
15,825
8,285 ← *107*
7,540 - *10, -302.0*
040.02

Reductions 1993/94 Budget
Community Development

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-045.02	102 Overtime	\$1,040
10-045.02	313 Software	\$1,500
10-045.02	350 Tires and Tubes	\$400
10-045.02	358 Training	\$500
Total		\$3,440

Reductions 1993/94 Budget
Finance

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-050.01	102 Overtime	\$190
10-050.05	102 Overtime	\$200
10-050.05	103 Parttime	\$4,400
10-050.07	103 Parttime	\$1,800
10-050.02	313 Software	\$3,000
10-050.02	334 Repairs to Bldgs	\$500
10-050.02	359 Small Tools	\$250
10-050.03	313 Software	\$5,000
10-050.05	315 Collection Conference	\$500
10-050.06	315 AS 400 Tech. Seminar	\$4,000
10-050.06	358 Training	\$1,000
10-050.07	315 Public Parking Conference	\$750
10-050.07	358 Parking Seminar	\$400
Total		\$21,990

Reductions 1993/94 Budget
Police

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-103.1	102 Reduce Overtime 5%	\$275
10-103.2	102 Reduce Overtime 5%	\$13,500
10-103.3	102 Reduce Overtime 5%	\$3,000
10-103.1	301 Printing	\$500
10-103.1	306 Safety Equipment	\$2,000
10-103.1	307 Office Supplies	\$1,000
10-103.1	313 Software	\$9,000
10-103.1	323 Professional Services	\$500
10-103.1	352 Dept. Materials	\$1,000
10-103.1	355 General Supplies	\$1,000
Total		\$31,775

Reductions 1993/94 Budget
Fire

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-201.01	399 Supplies NOC	\$500
Total		\$500

Reductions 1993/94 Budget
Parks and Recreation

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-702.01	103Partime Playgrounds	\$4,000
10-702.02	103Partime Teen Sports	\$10,000
10-702.03	103Partime Misc. indoor/outdoor	\$1,685
10-702.04	103Partime Acquatics	\$10,000
10-752.01	352 Special Dept. Materials	\$3,000
10-752.01	359 Small Tools	\$500
10-752.03	352 359 Small Tools	\$4,000
Total		\$33,185

Reductions 1993/94 Budget
Public Works

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
10-351.1	103 Partime	\$4,040
10-351.1	104Severance Pay	\$6,370
10-351.1	335 Reduce Janitorial City Hall & Police	\$5,400
10-302.1	307 Office Supplies	\$700
10-302.1	313 Software	\$2,000
10-302.1	358 Training	\$500
10-503.4	352 Special Dept. Materials	\$4,500
10-503.5	352 Special Dept. Materials	\$200
10-503.6	520 Spraying Contract	\$1,500
10-503.8	520 Lane striping	\$2,500
10-503.9	331 Repairs to Machinery	\$1,700
10-503.9	335 Maint Contracts	\$2,500
10-503.9	352 Special Dept. Materials	\$1,500
10-504.1	352 Parking lot repaint	\$1,000
Total General Fund		\$34,410
17-403.1	103 Partime Clerical	\$4,550
17-403.1	103 Summer Help	\$2,800
Total Sewer Fund		\$7,350
18-451.03	103 Water Conservation - Parttime Clerica	\$1,890
18-451.03	301 Printing	\$200
18-451.03	352 Special Materials	\$600
18-451.03	358 Training	\$75
18-455.01	103 Summer Help	\$5,600
18-455.01	352 Dept. Materials	\$750
Total Water Fund		\$9,115
TOTAL PUBLIC WORKS		\$50,875

Reductions 1993/94 Budget
Electric

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
16-601.01	323 Professional Services	\$20,000
16-601.01	623 Refunds	\$72,400
16-604.09	324 Transportation (carry over)	\$36,000
16-604.09	511 Transformers (carryover)	\$40,000
Total		\$168,400

JOURNAL VOUCHER				Prepared by	
OPENING ENTRY – INTERFUND TRANSFERS				Approved by	
7/01/93					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
010.0–01.0	1,635,596.00				
010.0–69.0		1,635,596.00			
016.0–69.0	1,275,605.00				
016.0–01.0		1,275,605.00			
017.0–69.0	200,106.00				
017.0–01.0		200,106.00			
018.0–69.0	124,771.00				
018.0–01.0		124,771.00			
021.0–69.0	35,114.00				
021.0–01.0		35,114.00			
To record interfund transfers to General Fund for charges to Library and Enterprise funds per abatement schedule prepared by Asst City Manager and 1993/94 budget document.					JV #
					Keyed by:
	3,271,192.00	3,271,192.00	0.00	0.00	

copy

JOURNAL VOUCHER				
To adjust opening entry booking Interfund Transfers				
12/30/93				
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
027.0-69.0	45,745.00			
027.0-01.0		45,745.00		
010.0-01.0	45,745.00			
010.0-69.0		45,745.00		
To book adjustments to July opening entry made to record interfund transfers based on final 1993/94 budget. See Schedule B.				
			JV #	
			Keyed by:	
	91,490.00	91,490.00	0.00	0.00

copy

JOURNAL VOUCHER				
To adjust opening entry booking Reserve Transfers				
12/30/93				
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
027.0-69.1	45,745.00			
027.0-69.0		45,745.00		
017.2-69.0	1,116,379.00			
017.2-01.0		1,116,379.00		
017.1-01.0	1,116,379.00			
017.1-69.0		1,116,379.00		
010.0-69.0	20,860.00			
010.0-69.1		20,860.00		
<p>To book adjustments to July opening entry made to record reserve transfers based on final 1993/94 budget. See Schedules K thru R, and Sech B.</p>				
			JV #	
			Keyed by:	
	2,299,363.00	2,299,363.00	0.00	0.00

totally reversed entry

COPY

JOURNAL VOUCHER				
To adjust opening entry booking Estimated Revenue 12/30/93				
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
010.0-69.0	424,800.00			
010.0-81.0		424,800.00		
010.0-81.0 001				424,800.00
015.0-81.0 547			960.00	
015.0-81.0	960.00			
015.0-69.0		960.00		
To book adjustments to July opening entry made to record estimated revenue based on final 1993/94 budget. See Schedules H & I.				
			JV #	
			Keyed by:	
	425,760.00	425,760.00	960.00	424,800.00

JOURNAL VOUCHER				Prepared by	
OPENING ENTRY – INTERFUND TRANSFERS				Approved by	
7/01/93					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
010.0–01.0	1,635,596.00				
010.0–69.0		1,635,596.00			
016.0–69.0	1,275,605.00				
016.0–01.0		1,275,605.00			
017.0–69.0	200,106.00				
017.0–01.0		200,106.00			
018.0–69.0	124,771.00				
018.0–01.0		124,771.00			
021.0–69.0	35,114.00				
021.0–01.0		35,114.00			
To record interfund transfers to General Fund for charges to Library and Enterprise funds per abatement schedule prepared by Asst City Manager and 1993/94 budget document.					JV #
					Keyed by:
	3,271,192.00	3,271,192.00	0.00	0.00	

JOURNAL VOUCHER				
To adjust opening entry booking contributions 12/30/93				
Pg 1 of 2				
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
(1)				
016.0-69.0	181,505.00			
016.0-44.0		181,505.00		
016.0-44.0	181,505.00			
016.0-01.0		181,505.00		
010.0-01.0	181,505.00			
010.0-05.1		181,505.00		
010.0-05.1	181,505.00			
010.0-69.0		181,505.00		
(2)				
010.0-69.1	156,791.00			
010.0-69.0		156,791.00		
(3)				
016.2-69.0	302,532.41			
016.2-05.1		302,532.41		
016.2-05.1	302,532.41			
016.2-01.0		302,532.41		
016.0-01.0	302,532.41			
016.0-44.3		302,532.41		
016.0-44.3	302,532.41			
016.0-69.0		302,532.41		
(4)				
017.0-69.0	486.00			
017.0-44.5		486.00		
017.0-44.5	486.00			
017.0-01.0		486.00		
017.1-01.0	486.00			
017.1-05.2		486.00		
017.1-05.2	486.00			
017.1-69.0		486.00		
To book adjustments to July opening entry made to record contributions based on final 1993/94 budget. See Schedules B, C, D, E, F.				JV #
				Keyed by:

To adjust opening entry booking contributions
12/30/93

Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
(5)				
017.0-69.0	269,785.00			
017.0-44.3		269,785.00		
017.0-44.3	269,785.00			
017.0-01.0		269,785.00		
017.2-01.0	269,785.00			
017.2-05.2		269,785.00		
017.2-05.2	269,785.00			
017.2-69.0		269,785.00		
(6)				
018.0-69.0	276.00			
018.0-69.1		276.00		
(7)				
021.0-69.0	259.00			
021.0-69.1		259.00		
			0.00	0.00
			0.00	0.00

JOURNAL VOUCHER				Prepared by	
OPENING ENTRY – APPROPRIATIONS				Approved by	
7/01/93					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
010.0–69.0	26,287,104.00				
010.0–95.0		26,287,104.00			
012.0–69.0	153,260.00				
012.0–95.0		153,260.00			
015.0–69.0	131,510.00				
015.0–95.0		131,510.00			
016.0–69.0	29,595,515.00				
016.0–95.0		29,595,515.00			
016.1–69.0	992,080.00				
016.1–95.0		992,080.00			
017.0–69.0	2,826,240.00				
017.0–95.0		2,826,240.00			
017.1–69.0	9,750.00				
017.1–95.0		9,750.00			
018.0–69.0	1,495,315.00				
018.0–95.0		1,495,315.00			
018.1–81.0	9,250.00				
018.1–69.0		9,250.00			
021.0–69.0	961,875.00				
021.0–95.0		961,875.00			
026.0–69.0	809,205.00				
026.0–95.0		809,205.00			
027.0–69.0	15,000.00				
027.0–95.0		15,000.00			
028.0–69.0	33,000.00				
028.0–95.0		33,000.00			
029.0–69.0	239,680.00				
029.0–95.0		239,680.00			
030.0–69.0	338,625.00				
030.0–95.0		338,625.00			
031.0–69.0	619,800.00				
031.0–95.0		619,800.00			
120.0–69.0	509,190.00				
120.0–95.0		509,190.00			
124.0–69.0	5,400.00				
124.0–95.0		5,400.00			
125.0–69.0	427,015.00				
125.0–95.0		427,015.00			
To record General Ledger entries for appropriations per detail pages in the 1993/94 budget document. The appropriations detail is automatically loaded from budget input program				JV #	
				Keyed by:	
	65,458,814.00	65,458,814.00	0.00	0.00	

JOURNAL VOUCHER				Prepared by	
OPENING ENTRY – INTERFUND TRANSFERS TO GENERAL FUND				Approved by	
7/01/93					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
017.0–69.0	23,180.00				
017.0–01.0		23,180.00			
018.0–69.0	30,905.00				
018.0–01.0		30,905.00			
030.0–69.0	15,805.00				
030.0–01.0		15,805.00			
031.0–69.0	52,835.00				
031.0–01.0		52,835.00			
033.0–69.0	640,000.00				
033.0–01.0		640,000.00			
060.8–69.0	15,455.00				
060.8–01.0		15,455.00			
121.0–69.0	162,270.00				
121.0–01.0		162,270.00			
124.0–69.0	650,515.00				
124.0–01.0		650,515.00			
10.0–01.0	1,590,965.00				
10.0–69.0		1,590,965.00			
To record interfund transfers to the General Fund per Schedule B of the 1993/94 budget document.					
				JV #	
				Keyed by:	
	3,181,930.00	3,181,930.00	0.00	0.00	

JOURNAL VOUCHER			Page 1 of 4	
OPENING ENTRY – CONTRIBUTIONS			Prepared by	
7/01/93			Approved by	
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
016.0–69.0	3,218,690.00			
016.0–44.0		3,218,690.00		
016.0–44.0	3,218,690.00			
016.0–01.0		3,218,690.00		
010.0–01.0	3,218,690.00			
010.0–05.1		3,218,690.00		
010.0–05.1	3,218,690.00			
010.0–69.0		3,218,690.00		
017.0–69.0	385,000.00			
017.0–44.0		385,000.00		
017.0–44.0	385,000.00			
017.0–01.0		385,000.00		
010.0–01.0	385,000.00			
010.0–05.2		385,000.00		
010.0–05.2	385,000.00			
010.0–69.0		385,000.00		
018.0–69.0	750,000.00			
018.0–44.0		750,000.00		
018.0–44.0	750,000.00			
018.0–01.0		750,000.00		
010.0–01.0	750,000.00			
010.0–05.3		750,000.00		
010.0–05.3	750,000.00			
010.0–69.0		750,000.00		
134.0–69.0	247,300.00			
134.0–44.0		247,300.00		
134.0–44.0	247,300.00			
134.0–01.0		247,300.00		
010.0–01.0	247,300.00			
010.0–05.6		247,300.00		
010.0–05.6	247,300.00			
010.0–69.0		247,300.00		
010.0–69.0	200,700.00			
010.0–44.8		200,700.00		
010.0–44.8	200,700.00			
010.0–01.0		200,700.00		
030.0–01.0	200,700.00			
To record General Ledger entries for contributions per Schedule B – G of the 1993/94 budget document.			JV #	
			Keyed by:	

JOURNAL VOUCHER				Page 2 of 4	
OPENING ENTRY – CONTRIBUTIONS				Prepared by	
7/01/93				Approved by	
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
030.0–05.0		200,700.00			
030.0–05.0	200,700.00				
030.0–69.0		200,700.00			
010.0–69.0	558,650.00				
010.0–44.3		558,650.00			
010.0–44.3	558,650.00				
010.0–01.0		558,650.00			
012.0–01.0	153,260.00				
012.0–05.0		153,260.00			
012.0–05.0	153,260.00				
012.0–69.0		153,260.00			
120.0–01.0	405,390.00				
120.0–05.0		405,390.00			
120.0–05.0	405,390.00				
120.0–69.0		405,390.00			
010.0–69.0	177,651.00				
010.0–69.1		177,651.00			
016.0–69.0	27,755.00				
016.0–44.8		27,755.00			
016.0–44.8	27,755.00				
016.0–01.0		27,755.00			
030.0–01.0	27,755.00				
030.0–05.1		27,755.00			
030.0–05.1	27,755.00				
030.0–69.0		27,755.00			
016.0–69.0	302,655.00				
016.0–44.3		302,655.00			
016.0–44.3	302,655.00				
016.0–01.0		302,655.00			
016.2–01.0	302,655.00				
016.2–05.1		302,655.00			
016.2–05.1	302,655.00				
016.2–69.0		302,655.00			
016.0–69.0	954,280.00				
016.0–44.2		954,280.00			
016.0–44.2	954,280.00				
					JV #
					Keyed by:

JOURNAL VOUCHER

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OPENING ENTRY – CONTRIBUTIONS

Prepared by

Approved by

7/01/93

Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
016.0-01.0		954,280.00		
016.1-01.0	954,280.00			
016.1-05.1		954,280.00		
016.1-05.1	954,280.00			
016.1-69.0		954,280.00		
017.0-69.0	133,254.00			
017.0-44.5		133,254.00		
017.0-44.5	133,254.00			
017.0-01.0		133,254.00		
017.1-01.0	133,254.00			
017.1-05.2		133,254.00		
017.1-05.2	133,254.00			
017.1-69.0		133,254.00		
017.0-69.0	13,100.00			
017.0-44.8		13,100.00		
017.0-44.8	13,100.00			
017.0-01.0		13,100.00		
030.0-01.0	13,100.00			
030.0-05.2		13,100.00		
030.0-05.2	13,100.00			
030.0-69.0		13,100.00		
018.0-69.0	480,810.00			
018.0-44.6		480,810.00		
018.0-44.6	480,810.00			
018.0-01.0		480,810.00		
018.1-01.0	480,810.00			
018.1-05.3		480,810.00		
018.1-05.3	480,810.00			
018.1-69.0		480,810.00		
018.0-69.0	29,554.00			
018.0-69.1		29,554.00		
018.0-69.0	7,450.00			
018.0-44.8		7,450.00		
018.0-44.8	7,450.00			
018.0-01.0		7,450.00		
			JV #	
			Keyed by:	

+ 456.00

~~5/13~~ OK
~~17.0~~
~~60~~ 17.2

JOURNAL VOUCHER				Page 4 of 4	
OPENING ENTRY – CONTRIBUTIONS				Prepared by	
7/01/93				Approved by	
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
030.0–01.0	7,450.00				
030.0–05.3		7,450.00			
030.0–05.3	7,450.00				
030.0–69.0		7,450.00			
021.0–69.1	69,734.00				
021.0–69.0		69,734.00			
					JV #
					Keyed by:
	29,395,515.00	29,395,515.00	0.00		0.00

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OPENING ENTRY – ESTIMATED REVENUES			Prepared by	
7/01/93			Approved by	
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
010.0–81.0	19,324,345.00			
010.0–69.0		19,324,345.00		
012.0–81.0	22,100.00			
012.0–69.0		22,100.00		
015.0–81.0	131,510.00			
015.0–69.0		131,510.00		
016.0–81.0	35,374,500.00			
016.0–69.0		35,374,500.00		
017.0–81.0	3,557,700.00			
017.0–69.0		3,557,700.00		
018.0–81.0	2,887,900.00			
018.0–69.0		2,887,900.00		
021.0–81.0	927,255.00			
021.0–69.0		927,255.00		
021.2–81.0	11,300.00			
021.2–69.0		11,300.00		
023.0–81.0	53,600.00			
023.0–69.0		53,600.00		
026.0–81.0	809,205.00			
026.0–69.0		809,205.00		
027.0–81.0	58,100.00			
027.0–69.0		58,100.00		
028.0–81.0	25,500.00			
028.0–69.0		25,500.00		
029.0–81.0	240,300.00			
029.0–69.0		240,300.00		
030.0–81.0	38,600.00			
030.0–69.0		38,600.00		
031.0–81.0	628,600.00			
031.0–69.0		628,600.00		
032.0–81.0	428,000.00			
032.0–69.0		428,000.00		
033.0–81.0	206,000.00			
033.0–69.0		206,000.00		
036.0–81.0	289,400.00			
036.0–69.0		289,400.00		
037.0–81.0	151,300.00			
037.0–69.0		151,300.00		
038.0–81.0	461,500.00			
038.0–69.0		461,500.00		
To record General Ledger entries for estimated revenues per Schedule H & I of the 1993/94 budget. The revenue detail is automatically loaded from budget input program.			JV #	
			Keyed by:	

JOURNAL VOUCHER

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OPENING ENTRY – ESTIMATED REVENUES

7/01/93

Prepared by

Approved by

Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
041.0–81.0	357,500.00			
041.0–69.0		357,500.00		
045.8–81.0	499,500.00			
045.8–69.0		499,500.00		
046.0–81.0	6,600.00			
046.0–69.0		6,600.00		
047.0–81.0	600.00			
047.0–69.0		600.00		
048.2–81.0	2,300.00			
048.2–69.0		2,300.00		
049.0–81.0	52,500.00			
049.0–69.0		52,500.00		
060.1–81.0	450,000.00			
060.1–69.0		450,000.00		
060.2–81.0	85,500.00			
060.2–69.0		85,500.00		
060.3–81.0	612,600.00			
060.3–69.0		612,600.00		
060.4–81.0	400,000.00			
060.4–69.0		400,000.00		
060.5–81.0	71,400.00			
060.5–69.0		71,400.00		
060.6–81.0	33,700.00			
060.6–69.0		33,700.00		
060.7–81.0	755,000.00			
060.7–69.0		755,000.00		
060.8–81.0	402,000.00			
060.8–69.0		402,000.00		
075.0–81.0	23,800.00			
075.0–69.0		23,800.00		
120.0–81.0	103,800.00			
120.0–69.0		103,800.00		
120.1–81.0	800.00			
120.1–69.0		800.00		
121.0–81.0	131,200.00			
121.0–69.0		131,200.00		
122.0–81.0	52,600.00			
122.0–69.0		52,600.00		
123.0–81.0	19,000.00			
123.0–69.0		19,000.00		
			JV #	
			Keyed by:	

JOURNAL VOUCHER

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OPENING ENTRY – ESTIMATED REVENUES
7/01/93

Prepared by

Approved by

Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
124.0–81.0	653,970.00			
124.0–69.0		653,970.00		
125.0–81.0	479,530.00			
125.0–69.0		479,530.00		
126.0–81.0	193,500.00			
126.0–69.0		193,500.00		
128.0–81.0	20,200.00			
128.0–69.0		20,200.00		
134.0–81.0	247,300.00			
134.0–69.0		247,300.00		
141.0–81.0	1,000.00			
141.0–69.0		1,000.00		
			JV #	
			Keyed by:	
	71,282,615.00	71,282,615.00	0.00	0.00

JOURNAL VOUCHER				Prepared by	
OPENING ENTRY – RESERVE TRANSFERS				Approved by	
7/01/93					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
017.1–69.0	1,116,379.00				<div style="font-size: 2em;">}</div> <div style="font-style: italic; text-align: left;"> totally reversed & corrected </div>
017.1–01.0		1,116,379.00			
017.2–01.0	1,116,379.00				
017.2–69.0		1,116,379.00			
027.0–69.0	43,100.00				
027.0–69.1		43,100.00			
028.0–69.1	7,500.00				
028.0–69.0		7,500.00			
029.0–69.0	620.00				
029.0–69.1		620.00			
030.0–69.1	66,825.00				
030.0–69.0		66,825.00			
031.0–69.1	44,035.00				
031.0–69.0		44,035.00			
To record General Ledger entries for transfers of reserves per 1993/94 budget Schedules K thru R.				JV #	
				Keyed by:	
2,394,838.00		2,394,838.00	0.00		0.00